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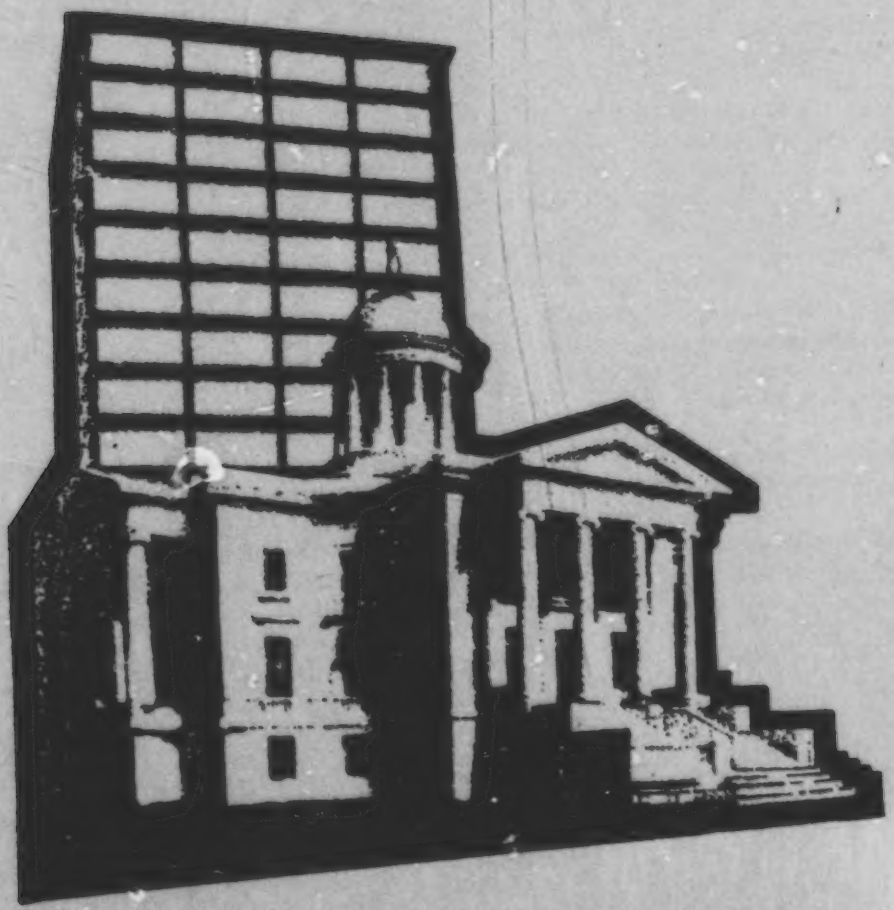
GOVERNMENT FINANCES

County Government Finances: 1987–88



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Government Finances

County Government Finances: 1987-88

Issued July 1990

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Introduction

Revenue of all county governments during fiscal 1987-88 totaled $110.2 billion. General revenue of county governments, which excludes utility, liquor store, and employee-retirement amounts, was $106.0 billion. County expenditure totaled $109.3 billion in 1987-88. General expenditure—i.e., spending other than for utility, liquor store, and employee-retirement purposes—totaled $105.5 billion in 1987-88.

Table 1 shows national totals on the finances of counties. Amounts pertain to county fiscal years which closed within the 12 months ending June 30 of the later year specified in the column heading.

Table 2 shows a distribution of financial amounts by county-size groups, based on 1986 populations. Per capita amounts, by county-size groups, appear in table 3 and a percentage distribution, using these same size groups, is presented in table 4.

Table 5 contains statistics for counties having 100,000 or more inhabitants in 1986. Per capita amounts for these counties appear in table 6. More detailed financial data for counties with a 1986 population of 500,000 or more are presented in table 7.

Table 8 summarizes the finances of county government utility systems by State and type of utility (water, gas, electric, and transit).

REVENUE

Intergovernmental revenue provided $38.6 billion or 35.0 percent of all county revenue in fiscal 1987-88. In terms of general revenue only, intergovernmental aid accounted for 36.4 percent of the total. Grants and shared tax amounts from the States, including certain Federal aid channeled through the States, provided $34.4 billion or 89.1 percent of all intergovernmental aid.

County-imposed taxes yielded $40.6 billion in fiscal 1987-88 or 36.8 percent of all revenue and 38.3 percent of all general revenue of county governments.

Table A illustrates the distribution of county government revenue in fiscal 1987-88.

EXPENDITURE

Table B provides a summary of county expenditure by function. County spending for public welfare tended to be concentrated in States where counties administer major assistance and general relief programs. Similarly, county spending for education was relatively high in those States where counties directly administer local public schools or directly support other education activities.

EXPENDITURE BY CHARACTER AND OBJECT

Current operation outlays amounted to $76.9 billion in 1987-88, or 70.4 percent of all county expenditures (including amounts for utility, insurance trust, and general government purposes). Expenditures for salaries and wages—mainly for current operation, but also including any salary and wage payments for construction work performed on a force-account rather than a contract basis—amounted to $40.0 billion in 1987-88, or 36.3 percent of all county expenditures.

Expenditure for assistance and subsidies, consisting of cash assistance payments for public welfare, totaled $6.9 billion in 1987-88. Capital outlay—mostly for construction but also including spending for equipment and the purchase of land and existing structures—was $11.7 billion or 10.7 percent of all county expenditures.

Table A. **Summary of County Government Revenue: 1987-88**

Item	Amount (millions of dollars)	Percent distribution	Percent change from 1986-87
Revenue from all sources	110,242	100.0	4.2
Intergovernmental revenue	38,636	35.0	3.7
Revenue from own sources	71,606	65.0	4.4
General revenue from own sources	67,433	61.2	5.4
Taxes	40,578	36.8	9.0
Charges and miscellaneous general revenue	26,855	24.4	.4
Utility revenue	1,281	1.2	10.3
Liquor store revenue	251	.2	−.4
Insurance trust revenue	2,641	2.4	−16.5

Table B. **Summary of County Government Expenditure: 1987-88**

[For meaning of sybols, see text]

Item	Amount (millions of dollars)	Percent distribution	Percent change from 1986-87
Total expenditure	109,300	(X)	6.1
General expenditure	105,452	100.0	6.1
Education	15,229	14.4	8.7
Public welfare	15,069	14.3	5.1
Hospitals	10,685	10.1	8.4
Highways	8,400	8.0	2.8
Interest on general debt	7,171	6.8	7.5
Health	6,409	6.1	13.3
Police protection	5,562	5.3	5.9
Correction	5,237	5.0	12.8
Judicial and legal	4,999	4.7	9.0
Financial administration	2,959	2.8	4.7
Government administration	2,310	2.2	7.4
General public buildings	1,746	1.7	-5.9
All other functions	19,677	18.7	1.7
Utility expenditure	2,375	(X)	6.3
Employee-retirement expenditure	1,255	(X)	7.2
Liquor stores expenditure	217	(X)	1.4

INDEBTEDNESS AND DEBT TRANSACTIONS

Total county indebtedness at the end of fiscal 1987-88 was $102.8 billion.

Long-term full faith and credit debt reflect obligations for which the credit of the county is unconditionally pledged. Nonguaranteed debt are obligations payable solely from pledged earnings of specific activities or facilities, from special assessments or from specific nonproperty taxes.

Net long-term debt outstanding, representing gross long-term debt less amounts reserved for future debt retirement (debt offsets), amounted to $45.0 billion at the end of fiscal 1987-88. Debt figures include debt issued and retired during the 1988 fiscal year, and debt outstanding at the end of the fiscal year. Amounts for debt outstanding and retired and for debt offset balances have been adjusted for fiscal year 1987-88 to exclude refunding transactions no longer carried in official state and local government accounting reports.

CASH AND SECURITY HOLDINGS

Cash and securities held by all county funds at the end of fiscal 1987-88 amounted to $118.9 billion. Retirement fund assets amounted to $23.4 billion or 19.6 percent of the total.

COUNTY UTILITIES AND LIQUOR STORES

In Census Bureau reporting on governmental finances, amounts relating to four types of enterprises operated by local governments are distinguished as utilities—i.e., water supply, electric power, gas supply, and transit system. Of these four, only water supply involves any significant activity by county governments, and even this utility service is provided by only relatively few counties. Table 8 gives county utility finance amounts by State and type of utility.

County-operated liquor stores are administered by certain county governments in Maryland and North Carolina. In 1987-88 county liquor stores in these two States had revenue and expenditure as follows (in thousands of dollars).

	Maryland	North Carolina
Liquor stores revenue	$95,781	$154,845
Liquor stores expenditure	$84,345	$132,701

EMPLOYEE-RETIREMENT SYSTEMS

County revenue in 1987-88 included employee-retirement revenue of $2.6 billion, consisting of employee contributions, earnings on retirement system investments, and State payments for employees covered by county systems (these data are not reported separately).

Benefits and withdrawals paid by county retirement systems in 1987-88 totaled $1.3 billion, and their financial assets at the end of the fiscal year amounted to $23.4 billion.

The foregoing data pertain only to county-administered employee-retirement systems. They do not include amounts for State-administered systems—some of which provide coverage for county employees—nor the Federal program of Old Age, Survivors, Disability, and Health Insurance (Social Security).

Employer payments by participating counties to other such retirement programs are included here as part of county general expenditure for current operation. In addition, these figures do not include any amounts for administration of the county retirement system, which are classified as general expenditure. In Census Bureau reporting, employer contributions by the county to locally administered systems are treated as interfund transfers; county employer contributions to State-administered retirement systems and for Social Security coverage are included without distinction as general expenditure for current operation.

FINANCIAL DATA BY SIZE GROUPS

Financial statistics for various population-size groups of county governments appear in tables 2, 3, and 4. Figures for counties of less than 100,000 population represent estimates based on a random sample. These data indicate the relative financial scale for counties of various sizes.

INDIVIDUAL COUNTY DATA

Financial amounts and per capita data for 398 counties of 100,000 population or more in 1986 are presented in tables 5 and 6. The counties are arranged alphabetically by

State. Any intercounty comparisons based upon these figures should be made with caution, and with due recognition of variations that exist among urban areas in the relevant role of the county government, as discussed below under "Coverage and Limitations of Data."

Table 7 provides a more detailed array of financial information for each of the 72 largest counties of at least 500,000 population in 1982.

Organized county governments are found throughout the Nation except for Connecticut, Rhode Island, the District of Columbia, and limited portions of other States. Since these exceptional areas include New York City, Philadelphia, and several other of the most populous cities in the Nation (where the municipality, in effect, operates as a composite city-county unit), nearly 14 percent of the total U.S. population is not served by any separately organized county government (see appendix A).[1]

COVERAGE AND LIMITATIONS OF DATA

Finance amounts presented in this publication are statistical in nature and do not represent an accounting statement. Therefore, a difference between an individual government's total revenues and expenditures does not necessarily indicate a "budget" surplus or deficit.

Data in this report relate only to county governments and their dependent agencies, and do not include amounts for other local governments within or among county areas. Therefore, expenditure figures for "education" do not include spending by the separate school districts which administer public schools within many county areas. Variations in the assignment of governmental responsibility for public assistance, health, hospitals, public housing, and other functions to a lesser degree, also have an important effect upon reported amounts of county expenditure, revenue, and debt.

In addition, counties have reported financial data to the Census Bureau reflecting fiscal years of varying annual periods. Slightly more than one-half of all county governments in the Nation had a fiscal year corresponding directly with calendar year 1987, and over one-third of the counties ended on June 30. This report covers fiscal years that ended between July 1, 1987 and June 30, 1988.

STATISTICAL RELIABILITY

The financial statistics reported here are based mainly on a mail canvass that covered substantially all counties with 1980 populations of 50,000 or more. Estimates for minor revenue items, expenditure, debt, and cash and security holdings were developed from data received from a probability sample of county governments below that population size. As a result, the data covering the total of all counties are subject to some sampling variations.

The statistics in this report that are based wholly or partly on data from the sample are apt to differ somewhat from the results of a survey covering all governments but otherwise conducted using the same schedules and procedures. Estimates based on a sample survey are subject to sampling variability. The particular sample used is one of a large number of all possible samples of the same size that could have been selected using the same sample design. Each of the possible samples would yield somewhat different results. The standard error is a measure of the variation among the estimates from all possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The sample estimate and the estimated standard error can be used to construct interval estimates with prescribed confidence that the interval includes the result from a complete enumeration of all government units. For example, a 90 percent confidence interval can be constructed by adding 1.6 times the estimated standard error to the estimate and subtracting 1.6 times the estimated standard error from the estimate. If intervals were constructed in such a manner for all possible samples of the same design and size, about 90 percent of them would include the complete enumeration statistic.

Individual county government finance data and aggregates for counties of 100,000 population or more are not subject to sampling. Estimates of county government totals for the United States are generally subject to sampling variability of less than 1 percent.

The estimates are also subject to the inaccuracies in classifications, response, and processing which would occur if a complete census had been conducted under the same conditions as the sample. Every effort was make to keep such errors to a minimum through care in examining, editing, and tabulating the data submitted by government officials.

For counties having 500,000 or greater population and for a limited number of smaller counties, the basic data were compiled by Census Bureau representatives from official reports and records, with the advice and assistance of local officers and employees. Information for other counties of over 100,000 was supplied by local officials in response to a mail canvass that involved the use of detailed census questionnaires. The mail reports were examined intensively, and followup correspondence was used to supplement and verify questionable figures.

Data for counties between 50,000 and 100,000 population, selected sample jurisdictions, and certain unpublished financial items can be obtained from Census Bureau data files. For further information, contact Chief, Governments Division, Bureau of the Census, Washington, DC 20233.

RELATED REPORTS

The annual report, *Government Finances in 1987-88 (GF-88-5),* provides estimated nationwide financial aggregates covering other types of local governments as well as counties, together with State and Federal government data.

[1]For more detail on county organization see 1987 Census of Governments, Volumne, I, *Government Organization.*

The 1987 Census of Governments, Volume 4, No. 3, *Finances of County Governments*, presents county finance data for fiscal 1986-87 in detail, including figures for size-groups of counties, State-by-State totals, and individual counties.

More detailed data on county employee-retirement systems and their finances, including figures for individual major systems, appears in Volume 4, No. 6, of the 1987 Census of Governments, *Employee Retirement Systems of State and Local Governments*.

MEANING OF SYMBOLS

r	Revised.
-	Represents zero or rounds to zero.
NA	Not available.
X	Not applicable.
Z	Less than one-half the unit of measurement shown.

Table 1. Summary of County Government Finances: 1984-85 to 1987-88

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1987-88	1986-87	1985-86	1984-85	Percent change 1986-87 to 1987-88	Percent distribution 1987-88
REVENUE						
Revenue, total	**110 342**	**105 803**	**98 800**	**88 547**	**4.2**	**(X)**
General revenue, total	106 069	101 229	92 850	85 800	4.8	100.0
Intergovernmental revenue	38 636	37 240	34 791	32 614	3.7	36.4
From State governments	34 414	32 132	29 490	26 718	7.1	32.4
General local government support	3 930	3 791	3 453	3 256	3.7	3.7
From Federal Government	2 643	3 670	3 954	4 708	-28.0	2.5
From local governments	1 579	1 438	1 347	1 190	9.8	1.5
General revenue from own sources	67 433	63 989	58 060	52 887	5.4	63.6
Taxes	40 573	37 240	34 062	30 896	9.0	38.3
Property	29 680	27 362	25 366	23 193	8.5	28.0
General sales	6 343	5 794	5 171	4 903	9.4	6.0
Selective sales	1 363	1 211	1 047	922	12.6	1.3
Income	1 196	1 002	908	826	19.4	1.1
Other	1 999	1 872	1 570	1 354	6.8	1.9
Charges and miscellaneous	26 855	26 748	23 997	21 988	.4	25.3
Current charges	16 153	15 008	13 795	12 894	7.6	15.2
Sewerage	1 034	932	852	721	10.9	1.0
Hospitals	7 402	6 982	6 707	6 548	6.0	7.0
Education	822	753	724	697	9.2	.8
Interest earnings	7 189	4 469	4 371	4 195	60.9	6.8
Special assessments	665	532	454	352	25.0	.6
Sale of property	118	165	148	82	-28.5	.1
Other and unallocable	2 729	6 574	5 229	4 465	-58.5	2.6
Utility revenue	1 281	1 161	1 043	918	10.3	100.0
Electric power	109	99	61	47	10.1	8.5
Water supply	1 033	936	861	755	10.4	80.6
Transit system	126	111	104	99	13.5	9.9
Gas supply	13	16	16	17	-18.7	1.0
Liquor store revenue	251	252	239	222	-.4	(X)
Employee retirement	2 641	3 182	2 668	1 906	-16.5	(X)
EXPENDITURE						
Expenditure, total	**109 300**	**102 977**	**92 568**	**83 894**	**6.1**	**100.0**
Expenditure by character and object:						
Intergovernmental expenditure	5 081	5 054	4 233	3 956	.5	4.6
Direct expenditure	104 219	97 922	88 336	79 939	6.4	95.4
Current operation	76 923	71 585	65 747	60 016	7.5	70.4
Capital outlay	11 736	11 469	9 508	8 275	2.3	10.7
Construction	8 436	8 612	6 856	5 978	-2.0	7.7
Other	3 299	2 857	2 652	2 297	15.5	3.0
Interest on debt	7 426	6 907	5 896	4 848	7.5	6.8
Assistance and subsidies	6 878	6 789	6 323	5 796	1.3	6.3
Insurance benefits and repayments	1 255	1 171	1 061	1 003	7.2	1.1
Expenditure by function:						
General expenditure	105 452	99 358	89 267	80 851	6.1	100.0
Intergovernmental expenditure	5 081	5 054	4 233	3 956	.5	4.8
Direct general expenditure	100 371	94 303	85 034	76 895	6.4	95.2
Capital outlay	10 857	10 663	8 731	7 800	1.8	10.3
Other	89 515	83 641	76 303	69 296	7.0	84.9
Education services:						
Education	15 229	14 001	12 777	11 883	8.8	14.4
Capital outlay	1 117	939	844	617	19.0	1.1
Libraries	983	844	789	743	14.1	.9
Social services and income maintenance:						
Public welfare	15 069	14 338	13 236	12 237	5.1	14.3
Cash assistance payments	6 878	6 789	6 323	5 796	1.3	6.5
Medical vendor payments	599	598	568	515	5.8	.6
Other	7 593	6 953	6 344	5 926	8.7	7.2
Hospitals	10 685	9 854	9 245	8 908	8.4	10.1
Own	10 160	9 338	8 733	8 423	8.8	9.6
Capital outlay	841	514	401	411	24.7	.6
Other	525	516	511	485	1.7	.5
Health	6 409	5 855	5 395	4 794	13.3	6.1
Transportation:						
Highways	8 400	8 175	7 566	7 008	2.8	8.0
Capital outlay	2 640	2 524	2 272	2 030	4.6	2.5
Air transportation	1 019	975	824	763	4.5	1.0
Parking facilities	36	27	18	22	33.3	–
Water transport and terminals	68	83	49	34	-18.1	.1
Transit subsidies	500	506	406	374	-1.2	.5
Public safety:						
Police protection	5 552	5 254	4 810	4 392	5.9	5.3
Fire protection	1 251	1 119	1 006	884	11.8	1.2
Correction	5 237	4 643	4 045	3 486	12.8	5.0
Protective inspection and regulation	334	308	279	242	8.4	.3
Environment and housing:						
Sewerage	1 801	1 952	1 815	1 400	-7.7	1.7
Capital outlay	843	987	822	677	-14.6	.8
Solid waste management	1 481	1 355	1 093	881	9.3	1.4
Parks and recreation	1 946	1 782	1 775	1 506	9.2	1.9
Capital outlay	492	413	515	386	19.1	.5
Housing and community development	854	859	812	703	-.6	.9
Capital outlay	181	218	210	204	-16.2	.2
Natural resources	1 109	1 205	1 077	1 039	-8.0	1.1

See footnotes at end of table.

Table 1. Summary of County Government Finances: 1984-85 to 1987-88—Con.

[Dollar amounts in millions. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	1987-88	1986-87	1985-86	1984-85	Percent change 1986-87 to 1987-88	Percent distribution 1987-88
EXPENDITURE—Con.						
Expenditure by function—Con.						
General expenditure—Con.						
Government administration:						
Financial administration	2 959	2 826	2 619	2 410	4.7	2.8
Judicial and legal	4 999	4 588	4 191	3 728	9.0	4.7
General public buildings	1 746	1 856	1 522	1 489	-5.9	1.7
Other	2 310	2 150	2 004	1 840	7.4	2.2
Interest on general debt	7 171	6 671	5 475	4 852	7.5	6.8
General expenditure, n.e.c.	8 315	8 333	6 638	5 664	-.2	7.9
Utility expenditure	2 375	2 234	2 035	1 848	6.3	100.0
Electric power	135	129	78	88	4.7	5.7
Water supply	1 538	1 413	1 252	1 107	8.8	64.8
Transit system	688	677	691	657	1.6	29.0
Gas supply	15	14	18	16	7.1	.6
Liquor store expenditure	217	214	206	192	1.4	(X)
Employee retirement	1 256	1 171	1 061	1 003	7.2	(X)
Exhibit—Salaries and wages	40 025	37 008	34 260	31 262	8.2	36.6
INDEBTEDNESS AND DEBT TRANSACTIONS						
Debt outstanding at end of fiscal year	**102 794**	**98 154**	**85 885**	**72 260**	**3.7**	**100.0**
Long-term debt outstanding	100 214	96 877	82 828	69 192	3.4	97.5
Full faith and credit	28 707	27 031	25 896	24 027	6.2	27.9
Nonguaranteed	71 507	69 846	56 932	45 165	2.4	69.6
Short-term debt outstanding	2 580	2 277	3 056	3 068	13.3	2.5
Long-term debt for selected functions:						
Public debt for private purposes	50 675	45 582	39 335	32 045	11.2	49.3
Water supply	3 702	3 485	3 138	2 952	6.2	3.6
Education	3 437	3 346	3 000	2 789	2.7	3.3
Electric power	315	327	171	42	-3.7	.3
Transit system	182	219	132	164	-16.9	.2
Gas supply	4	4	4	4	–	–
Long-term debt issued	12 195	18 091	19 794	12 681	-32.6	100.0
General	11 306	16 917	19 090	12 252	-33.2	92.7
Utility	889	1 174	704	428	-24.3	7.3
Long-term debt retired	9 085	9 970	8 992	4 580	-8.9	100.0
General	8 567	9 177	8 345	4 288	-6.6	94.3
Utility	518	793	648	272	-34.7	5.7
CASH AND SECURITY HOLDINGS						
Total, end of fiscal year	**118 948**	**78 872**	**70 283**	**58 183**	**50.8**	**100.0**
Employee retirement	23 355	21 117	18 127	15 587	10.6	19.6
Other	95 591	57 755	52 156	42 596	65.5	80.4
By purpose:						
Offsets to debt	55 245	21 892	18 729	15 024	152.4	57.8
Bond funds	10 636	9 825	8 673	8 400	8.3	11.1
Other	29 710	26 037	24 754	21 172	14.1	31.1

Note: These data are estimates subject to sampling variation. In particular, estimates here for components not appearing in tables 2 through 5 are based upon a limited sample and may be subject to relatively sizable sampling variations. Minor corrections of less than 1 percent are not reflected in this table.

Table 2. Finances of County Governments by Population-Size Groups: 1987-88

[Million dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All counties	Counties having a 1986 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
Number of counties, 1988	3 043	22	53	58	75	66	124	2 645
Population, 1986 (in thousands)	217 397	44 795	36 456	22 627	18 421	11 291	15 132	68 675
Revenue, total	**110 242**	**25 977**	**23 709**	**10 410**	**7 923**	**5 473**	**6 380**	**30 370**
General revenue	106 069	24 280	22 592	9 979	7 715	5 275	6 253	29 975
Intergovernmental revenue	38 136	10 115	7 114	3 364	2 898	1 785	2 545	11 015
From Federal Government	2 843	651	493	175	175	121	131	897
From State governments	34 414	9 033	6 202	3 098	2 424	1 581	2 326	9 750
General local government support	3 990	1 192	768	309	313	136	250	962
From local governments	1 579	451	419	91	96	84	88	368
General revenue from own sources	67 433	14 165	15 478	6 615	5 018	3 490	3 708	18 959
Taxes	40 578	8 653	9 997	4 138	2 846	2 335	2 096	10 513
Property	29 680	6 869	6 780	3 067	2 060	1 669	1 517	7 718
General sales	6 340	1 072	1 517	683	576	351	324	1 817
Selective sales	1 363	377	431	110	101	70	44	230
Income	1 196	–	831	109	–	98	116	242
Other	1 999	315	858	170	109	147	95	505
Current charges	16 153	3 032	3 066	1 491	1 413	853	1 009	5 469
Miscellaneous revenue	10 702	2 480	2 395	986	759	502	603	2 977
Utility revenue	1 281	243	348	123	108	110	65	284
Liquor store revenue	251	–	96	49	7	9	22	68
Employee retirement	2 641	1 454	674	260	93	79	40	41
Expenditure, total	**109 300**	**25 512**	**23 468**	**10 640**	**7 837**	**5 408**	**6 120**	**30 315**
By character and object:								
Intergovernmental	5 081	590	1 572	521	395	197	252	1 554
To State governments	1 597	315	398	149	132	53	72	478
To local governments	3 481	273	1 174	373	263	144	180	1 074
Current operation	76 923	18 867	15 138	7 498	5 659	4 106	4 554	23 301
Capital outlay	11 736	2 764	2 984	1 066	799	573	780	2 970
Construction	8 438	2 069	2 303	735	532	419	371	2 009
Assistance and subsidies	6 878	2 906	1 622	786	446	183	309	672
Interest on debt	7 426	1 893	1 816	877	504	323	412	1 801
Insurance benefits and repayments	1 255	682	336	114	35	44	19	15
Exhibit—Salaries and wages	40 025	8 828	8 119	3 905	2 750	2 269	2 361	11 793
General expenditure	105 452	24 069	22 489	10 307	7 624	5 186	5 980	29 797
Current expenditure	94 596	21 906	19 716	9 297	6 883	4 681	5 438	26 675
Intergovernmental expenditure	5 081	590	1 572	521	395	197	252	1 554
Capital outlay	10 857	2 163	2 773	1 010	741	505	542	3 123
General expenditure by function:								
Education services:								
Education	15 229	998	3 417	1 681	740	1 339	1 050	6 304
Elementary and secondary education	13 458	537	2 951	1 420	507	1 220	952	5 871
Higher education	1 771	161	467	261	233	118	97	434
Libraries	963	150	250	137	89	71	60	206
Social services and income maintenance:								
Public welfare	15 089	4 577	3 351	1 694	1 351	551	670	2 675
Hospitals	10 685	3 224	1 833	768	668	175	490	3 527
Health	6 409	1 624	1 238	687	556	326	408	1 572
Transportation:								
Highways	8 400	1 207	1 041	631	581	378	526	4 036
Capital outlay	2 640	636	532	182	186	96	132	877
Air transportation	1 019	475	332	33	29	18	47	85
Parking facilities	36	2	29	1	1	2	–	1
Other	568	116	403	8	8	20	3	10
Public safety:								
Police protection	5 562	1 581	1 037	483	372	308	317	1 484
Fire protection	1 251	292	399	152	58	95	44	211
Correction	5 237	1 806	1 184	548	405	193	264	837
Protective inspection and regulation	334	53	83	55	25	24	22	72
Environment and housing:								
Natural resources	1 109	422	155	100	40	35	37	320
Sewerage	1 801	394	648	259	145	106	82	167
Capital outlay	843	189	309	128	70	54	36	77
Solid waste management	1 481	249	523	102	76	66	80	385
Parks and recreation	1 946	476	663	200	148	98	70	273
Housing and community development	854	280	285	62	54	25	23	125
Government administration:								
Financial administration	2 959	597	533	282	226	175	159	987
Judicial and legal	4 999	1 813	979	480	358	196	267	908
General public buildings	1 748	289	431	164	149	93	96	524
Other	2 310	274	330	228	229	142	159	948
Interest on general debt	7 171	1 859	1 757	642	474	302	396	1 741
General expenditure, n.e.c.	8 315	1 673	1 620	912	849	449	510	2 302
Utility expenditure	2 375	750	558	179	172	170	102	444
Liquor store expenditure	217	–	84	40	6	8	19	60
Employee retirement	1 258	692	336	114	35	44	19	15
Total debt outstanding	102 794	26 105	24 822	10 000	6 998	4 578	5 756	24 535
Long-term	100 214	24 700	24 442	9 807	6 808	4 570	5 628	24 259
Full faith and credit	28 707	7 285	7 239	3 002	2 262	1 532	1 359	6 034
Nonguaranteed	71 507	17 415	17 209	6 805	4 548	3 038	4 269	18 225
Short-term	2 580	1 405	380	193	190	8	128	276
Utility debt only	4 202	858	936	661	448	315	219	965
Long-term debt issued	12 195	3 995	3 507	1 188	836	826	358	1 703
Long-term debt retired	9 085	2 788	2 199	783	483	554	514	1 784
Cash and security holdings	118 946	34 258	28 102	11 379	7 403	5 288	5 877	26 639
Exhibit—County contribution to own retirement systems	1 143	652	311	94	26	36	17	7

Note: See text on fiscal years covered. Size classifications based on 1987 census counts; counties distributed according to their 1986 estimated population. Selection of counties in tables 5, 6, and 7 based on 1986 population.

Table 3. Per Capita Amounts of County Government Finance Items by Population-Size Groups: 1987-88

[Dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All counties	Counties having a 1986 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
Revenue, total	**496.62**	**579.91**	**650.35**	**480.09**	**450.12**	**484.71**	**421.82**	**448.80**
General revenue	477.82	542.02	619.60	441.02	418.83	467.21	413.21	440.80
Intergovernmental revenue	174.05	225.80	195.14	148.66	146.45	158.06	168.18	161.99
From Federal Government	11.91	14.54	13.51	7.74	9.53	10.67	8.64	13.20
From State governments	155.03	201.64	170.13	136.91	131.59	140.00	153.73	143.39
General local government support	17.71	26.61	21.06	13.64	17.01	12.07	16.50	14.16
From local governments	7.11	9.62	11.50	4.03	5.33	7.41	5.81	5.41
General revenue from own sources	303.77	316.22	424.56	292.34	272.39	309.13	245.03	278.81
Taxes	182.80	193.17	274.22	182.90	154.49	206.80	138.54	154.58
Property	133.70	153.79	185.43	135.55	111.81	147.85	100.28	113.49
General sales	28.56	23.93	41.62	30.20	31.27	31.09	21.42	26.71
Selective sales	6.14	6.42	11.82	4.84	5.48	6.17	2.89	3.39
Income	5.39	–	17.30	4.80	–	6.85	7.84	3.58
Other	9.01	7.03	18.05	7.51	5.93	13.04	6.31	7.42
Current charges	72.77	67.68	84.64	65.88	76.69	57.84	66.65	80.45
Miscellaneous revenue	48.21	55.37	65.68	43.56	41.21	44.48	39.85	43.78
Utility revenue	5.77	5.42	9.53	5.44	5.94	9.71	4.29	4.20
Liquor store revenue	1.13	–	2.83	2.15	.37	.79	1.49	1.00
Employee retirement	11.90	32.47	18.50	11.48	5.07	7.00	2.65	.59
Expenditure, total	**492.38**	**570.92**	**645.10**	**470.34**	**425.56**	**479.02**	**404.46**	**444.08**
By character and object:								
Intergovernmental	22.89	14.58	44.48	23.15	21.54	17.48	16.66	21.12
To State governments	7.19	7.02	10.91	6.58	7.18	4.88	4.75	7.04
To local governments	15.68	7.49	33.57	16.57	14.36	12.60	11.91	14.08
Current operation	346.53	372.07	415.25	331.28	307.19	363.80	300.94	342.67
Capital outlay	52.87	61.70	81.86	47.11	43.38	50.79	38.32	43.67
Construction	38.01	46.19	63.18	32.47	28.89	37.11	24.54	29.53
Assistance and subsidies	30.98	64.87	44.48	33.84	24.19	14.42	20.05	9.89
Interest on debt	33.46	42.25	49.62	29.92	27.36	28.59	27.25	26.49
Insurance benefits and repayments	5.66	15.45	9.22	5.04	1.91	3.94	1.24	.22
Exhibit—Salaries and wages	180.31	197.07	222.70	172.80	149.29	200.96	158.00	173.43
General expenditure	475.05	538.72	618.25	455.63	413.99	459.37	395.17	436.45
Current expenditure	426.14	483.74	542.19	411.00	373.74	414.61	359.38	394.93
Intergovernmental expenditure	22.89	14.58	44.48	23.15	21.54	17.48	16.66	21.12
Capital outlay	48.91	54.98	76.06	44.62	40.24	44.75	35.79	41.51
General expenditure by function:								
Education services:								
Education	88.61	15.58	93.74	74.29	40.16	118.55	89.36	92.72
Elementary and secondary education	62.80	11.74	84.53	64.42	27.42	113.47	64.86	69.82
Higher education	7.98	3.60	12.81	11.54	12.66	10.48	6.44	6.37
Libraries	4.34	3.34	6.86	6.06	4.85	6.33	3.94	5.03
Social services and income maintenance:								
Public welfare	67.66	102.17	91.91	74.86	73.33	48.82	57.47	39.35
Hospitals	48.13	71.97	50.29	33.95	36.24	15.47	32.37	51.87
Health	26.87	36.25	33.91	30.36	30.21	28.66	26.94	23.12
Transportation:								
Highways	37.84	26.95	28.55	27.90	31.52	33.44	34.76	59.35
Capital outlay	11.89	14.18	14.59	6.06	10.08	8.50	8.71	12.90
Air transportation	4.59	10.61	9.10	1.48	1.58	1.57	3.12	1.24
Parking facilities	.16	.04	.79	.05	.04	.19	.01	.01
Other	2.56	2.58	11.06	.37	.45	1.78	.23	.13
Public safety:								
Police protection	25.05	35.30	28.45	21.35	20.18	27.25	20.97	21.52
Fire protection	5.64	6.52	10.95	6.71	3.14	8.40	2.93	3.10
Correction	23.59	40.32	32.47	24.21	21.97	17.07	17.42	12.32
Protective inspection and regulation	1.50	1.19	2.29	2.43	1.35	2.15	1.47	1.03
Environment and housing:								
Natural resources	4.99	9.43	4.25	4.42	2.19	3.14	2.42	4.69
Sewerage	8.11	8.80	17.78	11.44	7.87	9.35	5.43	2.45
Capital outlay	3.80	3.78	8.48	5.67	3.81	4.77	2.38	1.11
Solid waste management	6.67	5.56	14.34	4.51	4.12	5.81	5.30	5.66
Parks and recreation	8.77	10.63	18.72	8.84	7.90	8.66	4.63	4.03
Housing and community development	3.85	6.26	7.82	2.72	2.95	2.25	1.51	1.84
Government administration:								
Financial administration	13.33	13.33	14.63	12.47	12.29	15.53	10.48	14.50
Judicial and legal	22.52	40.48	26.84	21.20	19.32	17.38	17.63	13.37
General public buildings	7.87	6.45	11.82	7.25	6.11	8.21	6.35	7.70
Other	7.87	6.45	11.82	7.28	6.18	8.21	6.35	7.71
Interest on general debt	32.31	41.50	48.18	28.38	25.71	26.78	26.17	25.62
General expenditure, n.e.c.	37.48	37.36	44.43	40.29	46.07	39.81	33.71	33.85
Utility expenditure	10.70	16.75	15.32	7.91	9.36	15.03	6.78	6.52
Liquor store expenditure	.98	–	2.31	1.76	.31	.69	1.28	.88
Employee retirement	5.66	15.45	9.22	5.04	1.91	3.94	1.24	.22
Total debt outstanding	463.07	582.77	680.87	441.94	379.90	405.47	380.39	380.80
Long-term	451.45	551.41	670.45	433.41	369.60	404.78	371.93	356.73
Full faith and credit	129.32	162.63	198.40	132.67	122.81	135.72	89.80	88.73
Nonguaranteed	322.13	388.78	472.05	300.74	246.79	269.06	282.13	268.00
Short-term	11.62	31.36	10.43	8.53	10.30	.69	8.46	4.07
Utility debt only	18.93	14.70	25.68	29.23	24.33	27.88	14.47	14.18
Long-term debt issued	54.94	89.19	98.20	51.64	34.54	73.36	23.64	25.03
Long-term debt retired	40.99	62.23	60.33	34.62	25.15	49.07	33.96	26.22
Cash and security holdings	535.93	764.76	770.85	502.99	401.87	468.26	388.36	391.75
Exhibit—County contribution to own retirement systems	5.15	14.55	8.53	4.14	1.90	3.22	1.10	.12

Note: See text on fiscal years covered. Size classifications based on 1987 census counts; counties distributed according to their 1986 populations. Selection of counties in tables 5, 6, and 7 based on 1986 population.

Table 4. Percent Distribution of County Government Finance Items by Population-Size Groups: 1987-88

[Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	All counties	Counties having a 1986 population of—						
		1,000,000 or more	500,000 to 999,999	300,000 to 499,999	200,000 to 299,999	150,000 to 199,999	100,000 to 149,999	Less than 100,000
Revenue, total	**100.0**	**23.6**	**21.5**	**9.4**	**7.2**	**5.0**	**5.8**	**27.5**
General revenue	100.0	22.9	21.3	9.4	7.3	5.0	5.9	26.3
Intergovernmental revenue	100.0	26.2	18.4	8.7	7.0	4.8	6.6	28.5
From Federal Government	100.0	24.6	18.8	6.6	6.6	4.8	4.9	34.0
From State governments	100.0	26.2	18.0	9.0	7.0	4.6	6.8	28.3
General local government support	100.0	30.3	19.5	7.9	8.0	3.5	6.4	24.5
From local governments	100.0	27.3	26.6	5.8	6.2	5.3	5.6	23.3
General revenue from own sources	100.0	21.0	23.0	9.8	7.4	5.2	5.5	28.1
Taxes	100.0	21.3	24.6	10.2	7.0	5.8	5.2	25.9
Property	100.0	23.2	22.8	10.3	6.9	5.6	5.1	26.0
General sales	100.0	16.9	23.9	10.8	9.1	5.5	5.1	28.7
Selective sales	100.0	27.7	31.6	8.0	7.4	5.1	3.2	16.9
Income	100.0	–	52.8	9.1	–	8.2	9.7	20.3
Other	100.0	15.8	32.9	8.5	5.5	7.4	4.8	25.2
Current charges	100.0	18.8	19.1	9.2	8.7	4.0	6.2	33.9
Miscellaneous revenue	100.0	23.2	22.4	9.2	7.1	4.7	5.6	27.8
Utility revenue	100.0	19.0	27.1	9.6	8.4	8.6	5.1	22.3
Liquor store revenue	100.0	–	38.2	19.4	2.8	3.6	9.0	27.1
Employee retirement	100.0	55.1	25.5	9.8	3.5	3.0	1.5	1.5
Expenditure, total	**100.0**	**23.4**	**21.5**	**9.7**	**7.2**	**4.9**	**5.8**	**27.5**
By character and object:								
Intergovernmental	100.0	12.9	31.9	10.3	7.8	3.9	5.0	28.3
To State governments	100.0	19.7	24.9	9.3	8.3	3.3	4.5	30.0
To local governments	100.0	9.6	35.2	10.8	7.6	4.2	5.2	27.5
Current operation	100.0	21.7	19.7	9.7	7.4	5.3	5.9	30.3
Capital outlay	100.0	23.6	25.4	9.1	6.8	4.9	4.9	25.3
Construction	100.0	24.5	27.3	8.7	6.3	5.0	4.4	23.8
Assistance and subsidies	100.0	42.3	23.6	11.1	6.5	2.4	4.4	9.8
Interest on debt	100.0	25.5	24.5	9.1	6.8	4.3	5.6	24.3
Insurance benefits and repayments	100.0	55.1	26.8	9.1	2.8	3.5	1.5	1.2
Exhibit—Salaries and wages	100.0	22.1	20.3	9.8	6.9	5.7	5.9	29.5
General expenditure	100.0	22.8	21.3	9.8	7.2	4.9	5.7	28.3
Current expenditure	100.0	22.9	20.9	9.8	7.3	4.9	5.7	28.4
Intergovernmental expenditure	100.0	12.9	31.9	10.3	7.8	3.9	5.0	28.3
Capital outlay	100.0	22.7	25.5	9.3	6.8	4.7	5.0	26.0
General expenditure by function:								
Education services:								
Education	100.0	4.6	22.4	11.0	4.9	8.8	6.9	41.4
Elementary and secondary education	100.0	3.8	22.1	10.5	3.6	9.2	7.0	43.8
Higher education	100.0	9.1	26.4	14.7	13.2	6.7	5.5	24.5
Libraries	100.0	15.5	26.0	14.2	9.3	7.4	6.2	21.4
Social services and income maintenance:								
Public welfare	100.0	30.4	22.2	11.2	9.0	3.7	5.8	17.8
Hospitals	100.0	30.2	17.2	7.2	6.2	1.6	4.6	33.0
Health	100.0	25.3	19.3	10.7	8.7	5.1	6.4	24.5
Transportation:								
Highways	100.0	14.4	12.4	7.5	6.9	4.5	6.3	48.0
Capital outlay	100.0	24.1	20.1	6.9	7.0	3.6	5.0	33.2
Air transportation	100.0	46.6	32.6	3.3	2.8	1.7	4.6	8.3
Parking facilities	100.0	5.4	60.6	3.1	2.3	6.1	.4	2.2
Other	100.0	20.4	71.0	1.5	1.5	3.5	.6	1.5
Public safety:								
Police protection	100.0	28.4	18.6	8.7	6.7	5.5	5.7	26.3
Fire protection	100.0	23.4	31.9	12.1	4.6	7.6	3.5	16.9
Correction	100.0	34.5	22.6	10.5	7.7	3.7	5.0	16.0
Protective inspection and regulation	100.0	16.0	25.0	16.5	7.5	7.3	6.7	21.1
Environment and housing:								
Natural resources	100.0	38.1	14.0	9.0	3.6	3.2	3.3	28.8
Sewerage	100.0	21.9	36.0	14.4	8.1	5.9	4.6	9.3
Capital outlay	100.0	20.1	36.7	15.2	8.3	6.4	4.3	9.0
Solid waste management	100.0	16.8	35.3	6.9	5.1	4.4	5.4	26.0
Parks and recreation	100.0	24.5	35.1	10.3	7.5	5.0	3.6	14.1
Housing and community development	100.0	32.8	33.4	7.2	6.4	3.0	2.7	14.6
Government administration:								
Financial administration	100.0	20.2	18.0	9.5	7.7	5.9	5.4	33.3
Judicial and legal	100.0	38.3	19.6	9.6	7.1	3.9	5.3	16.2
General public buildings	100.0	16.5	24.7	9.4	8.6	5.3	5.5	30.0
Other	100.0	16.5	24.6	9.4	8.6	5.3	5.5	30.0
Interest on general debt	100.0	25.9	24.5	9.0	6.6	4.2	5.5	24.3
General expenditure, n.e.c.	100.0	20.1	19.5	11.0	10.2	5.4	6.1	27.7
Utility expenditure	100.0	31.6	23.5	7.5	7.3	7.1	4.3	18.7
Liquor store expenditure	100.0	–	38.9	18.4	2.7	3.6	8.9	27.6
Employee retirement	100.0	55.1	26.8	9.1	2.8	3.5	1.5	1.2
Total debt outstanding	100.0	25.4	24.1	9.7	6.8	4.5	5.6	23.9
Long-term	100.0	24.6	24.4	9.8	6.6	4.6	5.6	24.2
Full faith and credit	100.0	25.4	25.2	10.5	7.9	5.3	4.7	21.0
Nonguaranteed	100.0	24.4	24.1	9.5	6.4	4.2	6.0	25.5
Short-term	100.0	54.4	14.7	7.5	7.4	.3	5.0	10.7
Utility debt only	100.0	15.7	22.3	15.7	10.7	7.5	5.2	22.9
Long-term debt issued	100.0	32.8	28.8	9.6	5.2	6.8	2.9	14.0
Long-term debt retired	100.0	30.7	24.2	8.6	5.1	6.1	5.7	19.6
Cash and security holdings	100.0	26.8	23.6	9.6	6.2	4.4	4.9	22.4
Exhibit—County contribution to own retirement systems	100.0	57.0	27.2	8.2	2.2	3.2	1.5	.7

Note: See text on fiscal years covered. Size classifications based on 1987 census counts. Counties distributed according to their 1986 population. Selection of counties in tables 5, 6, and 7 based on 1986 population.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama						
	Calhoun	Etowah	Jefferson	Madison	Mobile	Montgomery	Tuscaloosa
Population, 1986	123 811	102 307	676 387	230 680	377 744	215 418	141 289
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue, total	**9 402**	**12 709**	**254 518**	**37 040**	**47 462**	**35 855**	**31 854**
General revenue	9 402	12 709	224 935	35 819	47 462	34 374	31 854
Intergovernmental revenue	3 900	4 676	45 717	8 471	13 440	8 949	7 192
From Federal Government	-	37	14 274	419	472	549	82
From State governments	3 900	4 475	27 136	5 087	12 968	4 829	6 525
From local governments	-	166	4 307	965	-	1 571	585
General revenue from own sources	5 502	8 031	179 218	29 348	34 022	27 425	24 662
Taxes	4 075	6 500	112 352	24 468	27 141	24 606	22 003
Property	3 089	3 914	35 060	6 323	20 171	5 923	4 577
General sales	72	-	48 400	7 886	-	16 173	14 825
Selective sales	693	2 080	25 534	7 020	5 251	1 612	1 364
Income	-	-	-	-	-	-	-
Other	241	506	5 358	3 239	1 719	898	1 237
Current charges	1 025	994	47 950	3 819	2 864	890	1 717
Miscellaneous revenue	402	537	18 916	1 061	4 017	1 929	942
Utility and liquor store revenue	-	-	-	1 221	-	-	-
Insurance trust revenue	-	-	29 583	-	-	1 481	-
Expenditure, total	**10 014**	**14 710**	**214 082**	**36 467**	**49 721**	**35 787**	**33 548**
By character and object:							
Intergovernmental	753	2 087	16 092	5 112	3 723	7 845	13 213
To State governments	-	-	112	-	162	-	12
To local governments	753	2 087	15 980	5 112	3 561	7 845	13 201
Current operation	7 210	11 874	145 790	29 335	40 413	20 414	19 070
Capital outlay	1 778	-	37 171	1 190	3 735	4 987	770
Construction	1 674	-	31 232	352	3 735	4 184	10
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	273	749	11 141	860	1 850	1 399	495
Insurance benefits and repayments	-	-	3 888	-	-	1 142	-
Exhibit—Salaries and wages	3 522	5 154	78 839	9 365	23 607	11 190	7 329
General expenditure	10 014	14 710	210 194	35 336	49 721	34 645	33 548
Current expenditure	8 236	14 710	173 023	34 154	45 986	29 658	32 778
Intergovernmental expenditure	753	2 087	16 092	5 112	3 723	7 845	13 213
Capital outlay	1 778	-	37 171	1 182	3 735	4 987	770
General expenditure by function:							
Education services:							
Education	57	537	1 020	1 481	3 452	7 845	8 022
Elementary and secondary education	57	537	1 020	1 481	3 452	7 845	8 022
Higher education	-	-	-	-	-	-	-
Libraries	78	-	747	116	109	887	482
Social services and income maintenance:							
Public welfare	62	901	8 908	148	1 621	724	37
Hospitals	-	-	33 900	180	-	-	1 500
Health	226	1 131	23 514	1 611	6 000	1 489	1 320
Transportation:							
Highways	2 664	3 704	18 190	8 439	12 121	5 210	5 187
Capital outlay	51	-	454	336	3 230	2 184	18
Air transportation	-	-	-	-	1	-	-
Parking facilities	-	-	-	-	-	-	-
Other	-	-	3 913	-	-	-	54
Public safety:							
Police protection	618	1 214	12 488	2 823	5 164	2 812	2 353
Fire protection	30	-	-	147	-	-	26
Correction	685	740	11 311	603	6 033	3 645	2 290
Protective inspection and regulation	-	-	1 140	-	201	3	-
Environment and housing:							
Natural resources	71	8	-	134	439	150	140
Sewerage	-	-	31 770	-	-	-	-
Capital outlay	-	-	20 578	-	-	-	-
Solid waste management	250	706	2 338	1 480	473	93	671
Parks and recreation	63	-	3 287	789	384	363	2 306
Housing and community development	536	-	3 145	-	-	-	760
Government administration:							
Financial administration	708	888	10 215	1 389	4 714	3 036	1 969
Judicial and legal	383	901	8 548	3 376	3 427	1 695	1 473
General public buildings	1 869	331	5 580	2 229	1 269	3 262	19
Other	278	1 079	3 439	1 156	1 421	821	587
Interest on general debt	273	749	11 141	789	1 850	1 399	495
General expenditure, n.e.c.	965	1 821	15 551	10 516	1 042	1 401	5 868
Utility and liquor store expenditure	-	-	-	1 181	-	-	-
Insurance trust expenditure	-	-	3 888	-	-	1 142	-
Total debt outstanding	4 137	10 548	186 214	12 927	43 215	37 890	8 022
Long-term	4 137	10 540	186 214	12 927	43 215	37 890	8 022
Full faith and credit	-	5 850	186 214	10 145	40 966	18 945	4 497
Utility debt only	-	-	-	1 292	-	-	-
Long-term debt issued	2 500	3 460	-	97	22 005	-	1 000
Long-term debt retired	380	955	56 820	587	1 795	310	1 866
Cash and security holdings	2 769	5 341	304 807	5 758	33 875	34 051	4 152
Exhibit—County contribution to own retirement systems	-	-	3 320	-	-	P05	-

See footnotes at end of table

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Arizona		Arkansas		California		
	Maricopa	Pima	Pulaski	Washington	Alameda	Butte	Contra Costa
Population, 1986	1 885 367	504 055	356 327	107 952	1 208 893	156 696	725 143
Date of end of fiscal year	6/30	6/30	12/31	12/31	6/30	6/30	6/30
Revenue, total	**775 304**	**456 867**	**80 082**	**36 075**	**970 102**	**116 993**	**613 584**
General revenue	775 304	456 867	80 082	36 075	873 112	116 799	558 288
Intergovernmental revenue	317 622	108 242	7 307	3 255	508 448	87 653	267 705
From Federal Government	20 522	9 980	958	-	6 120	1 549	10 366
From State governments	283 094	92 489	6 141	3 255	497 271	85 191	244 440
From local governments	14 006	5 773	210	-	5 057	913	12 899
General revenue from own sources	457 682	350 625	72 775	32 820	364 664	29 146	290 583
Taxes	232 498	154 937	36 794	4 738	224 348	22 093	186 744
Property	221 861	151 606	12 466	2 550	204 834	16 822	164 721
General sales	-	-	24 188	2 187	10 717	3 111	7 331
Selective sales	-	-	-	-	569	579	773
Income	-	-	-	-	-	-	-
Other	10 337	3 331	140	1	8 226	1 581	13 919
Current charges	92 952	71 549	1 717	27 222	61 057	4 277	51 513
Miscellaneous revenue	132 232	124 139	34 264	860	79 259	2 776	52 326
Utility and liquor store revenue	-	-	-	-	-	194	-
Insurance trust revenue	-	-	-	-	96 990	-	55 278
Expenditure, total	**779 955**	**447 410**	**82 474**	**40 125**	**895 922**	**122 300**	**575 980**
By character and object:							
Intergovernmental	34 978	18 772	20 175	-	1 300	1 048	1 462
To State governments	34 533	13 048	-	-	211	-	741
To local governments	443	5 724	20 175	-	1 089	1 048	721
Current operation	504 475	253 198	25 753	37 232	566 001	79 818	386 960
Capital outlay	132 499	52 017	2 155	1 903	74 846	2 082	37 276
Construction	117 373	38 180	802	1 794	64 421	390	24 396
Assistance and subsidies	-	-	-	-	198 241	39 126	83 413
Interest on debt	108 005	123 423	30 391	990	17 618	246	32 173
Insurance benefits and repayments	-	-	-	-	37 916	-	34 656
Exhibit—Salaries and wages	244 955	98 520	15 305	17 190	283 773	46 921	234 249
General expenditure	779 955	447 410	82 474	40 125	858 006	121 399	541 304
Current expenditure	647 456	395 393	60 319	38 222	783 160	119 337	504 026
Intergovernmental expenditure	34 978	18 772	20 175	-	1 300	1 048	1 462
Capital outlay	132 499	52 017	2 155	1 903	74 846	2 082	37 276
General expenditure by function:							
Education services:							
Education	5 192	2 811	-	-	11 128	23 177	25 889
Elementary and secondary education	5 192	2 811	-	-	11 126	23 177	25 889
Higher education	-	-	-	-	-	-	-
Libraries	2 171	3 282	1 792	-	12 184	1 282	7 412
Social services and income maintenance:							
Public welfare	104 987	65 398	-	-	299 118	50 313	153 118
Hospitals	117 589	28 809	-	26 685	94 571	-	39 697
Health	39 098	10 215	2 327	458	67 740	7 578	37 996
Transportation:							
Highways	73 264	29 795	5 431	3 883	19 919	5 900	16 184
Capital outlay	46 977	13 065	802	451	10 179	348	4 826
Air transportation	-	-	-	-	-	-	936
Parking facilities	-	-	-	-	805	-	-
Other	-	-	221	-	-	-	-
Public safety:							
Police protection	38 269	24 425	4 245	3 447	20 740	4 078	38 915
Fire protection	-	167	-	-	6 972	3 573	30 339
Correction	70 946	23 930	3 685	-	121 044	5 918	39 068
Protective inspection and regulation	668	1 331	-	-	1 725	1 549	3 480
Environment and housing:							
Natural resources	56 102	28 441	67	32	41 190	485	13 579
Sewerage	1 306	25 080	-	-	127	367	1 609
Capital outlay	1 178	6 111	-	-	-	-	12
Solid waste management	4 736	4 362	659	18	-	-	314
Parks and recreation	4 850	7 929	-	6	1 917	60	513
Housing and community development	8 736	-	991	-	2 195	-	8 040
Government administration:							
Financial administration	26 513	11 107	3 014	1 268	19 895	3 384	12 024
Judicial and legal	58 143	30 933	6 062	1 435	98 866	7 827	40 058
General public buildings	-	7 118	1 012	1	861	-	559
Other	6 261	5 817	1 670	1 000	9 652	1 850	5 807
Interest on general debt	108 005	123 423	30 391	990	17 618	246	32 173
General expenditure, n.e.c.	43 119	15 024	20 727	1 134	20 559	4 134	39 697
Utility and liquor store expenditure	-	-	-	-	-	901	-
Insurance trust expenditure	-	-	-	-	37 916	-	34 656
Total debt outstanding	1 332 046	1 432 753	368 111	14 147	281 994	3 193	361 700
Long-term	1 320 494	1 432 753	366 111	14 147	281 994	3 193	331 700
Full faith and credit	99 400	260 435	-	1 700	5 944	-	-
Utility debt only	-	-	-	-	-	-	-
Long-term debt issued	13 020	309 966	32 810	-	8 450	381	72 020
Long-term debt retired	116 086	329 380	30 235	1 100	98 257	60	122 929
Cash and security holdings	1 420 727	1 260 844	378 767	9 337	1 087 409	79 419	920 656
Exhibit—County contribution to own retirement systems	-	-	-	-	24 857	-	25 879

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	El Dorado	Fresno	Humboldt	Imperial	Kern	Los Angeles	Marin
Population, 1986	108 241	587 634	114 165	107 023	494 163	8 296 118	225 469
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**85 336**	**619 451**	**86 278**	**82 007**	**575 240**	**7 591 015**	**168 398**
General revenue	85 329	564 203	86 278	79 165	539 029	6 808 929	146 279
Intergovernmental revenue	45 196	394 811	61 368	54 714	221 713	4 043 292	82 519
From Federal Government	6 050	6 530	942	2 040	5 089	187 749	3 156
From State governments	37 513	386 316	60 292	52 266	212 376	3 721 817	57 821
From local governments	1 633	1 965	134	408	4 248	133 726	1 542
General revenue from own sources	40 133	169 392	24 910	24 451	317 316	2 765 637	63 760
Taxes	31 758	87 554	17 309	14 994	182 659	1 867 995	57 999
Property	24 689	73 014	14 239	12 324	139 161	1 765 802	52 609
General sales	2 807	9 973	1 618	1 473	14 477	44 765	1 427
Selective sales	570	1 794	677	176	2 843	8 178	540
Income	–	–	–	–	–	–	–
Other	3 892	2 773	775	1 021	6 378	49 250	3 423
Current charges	5 465	45 312	4 499	5 101	131 365	484 864	9 869
Miscellaneous revenue	2 910	36 526	3 102	4 356	23 292	412 778	15 892
Utility and liquor store revenue	7	286	–	45	66	24 214	–
Insurance trust revenue	–	54 962	–	2 797	36 145	757 873	22 119
Expenditure, total	**83 602**	**572 634**	**87 047**	**84 008**	**567 755**	**7 197 153**	**158 153**
By character and object:							
Intergovernmental	226	1 891	–	740	717	50 219	–
To State governments	–	–	–	–	–	3 262	–
To local governments	226	1 891	–	740	717	43 936	–
Current operation	60 378	307 795	59 207	52 849	424 647	4 476 169	124 479
Capital outlay	8 042	36 950	1 853	1 551	16 898	316 708	5 310
Construction	264	33 415	166	535	996	262 855	47
Assistance and subsidies	13 457	193 365	25 797	25 525	98 603	1 662 032	12 645
Interest on debt	1 499	11 319	190	–	2 813	248 183	4 470
Insurance benefits and repayments	–	21 314	–	3 343	24 077	353 842	11 249
Exhibit—Salaries and wages	39 663	168 959	28 701	29 670	196 318	2 546 951	75 832
General expenditure	83 531	550 709	87 047	80 452	543 004	6 733 777	146 904
Current expenditure	75 489	513 826	85 194	78 901	526 106	6 419 290	141 594
Intergovernmental expenditure	226	1 891	–	740	717	50 219	–
Capital outlay	8 042	36 883	1 853	1 551	16 898	314 487	5 310
General expenditure by function:							
Education services:							
Education	5 707	30 926	7 330	9 729	26 366	210 355	17 739
Elementary and secondary education	5 707	30 926	7 330	9 729	26 366	210 355	17 739
Higher education	–	–	–	–	–	–	–
Libraries	568	5 325	1 388	296	6 852	39 365	2 856
Social services and income maintenance:							
Public welfare	18 159	249 929	36 090	30 490	135 231	2 094 299	23 200
Hospitals	–	75 821	–	–	122 082	911 261	–
Health	5 418	28 560	7 375	6 303	25 870	450 812	16 310
Transportation:							
Highways	11 406	16 741	6 495	4 224	23 018	157 314	5 269
Capital outlay	110	1 274	129	416	911	46 207	47
Air transportation	295	–	1 125	244	1 923	9 158	317
Parking facilities	–	–	–	–	–	10	–
Other	–	–	–	–	–	17 951	–
Public safety:							
Police protection	7 881	18 003	5 574	4 492	21 081	360 036	7 502
Fire protection	–	61	–	1 516	34 131	116 205	6 056
Correction	10 284	45 997	4 480	7 298	40 424	466 220	7 888
Protective inspection and regulation	1 316	345	822	2 001	5 395	2 061	942
Environment and housing:							
Natural resources	540	3 223	108	173	351	158 234	2 393
Sewerage	–	733	–	1	1 443	10 025	2 447
Capital outlay	–	185	–	–	26	464	–
Solid waste management	–	2 305	618	695	3 459	10 095	–
Parks and recreation	887	694	256	604	8 935	115 052	3 423
Housing and community development	–	3 420	–	–	–	108 463	–
Government administration:							
Financial administration	3 466	7 869	2 742	2 018	8 493	111 224	4 786
Judicial and legal	6 123	24 378	7 216	5 728	33 484	504 121	14 566
General public buildings	–	5 785	–	–	9	57 272	–
Other	2 272	2 461	2 060	1 442	7 954	54 471	4 686
Interest on general debt	1 499	11 230	190	–	2 813	247 915	4 470
General expenditure, n.e.c.	7 909	16 905	3 178	3 169	33 688	531 858	22 054
Utility and liquor store expenditure	71	611	–	213	674	19 534	–
Insurance trust expenditure	–	21 314	–	3 343	24 077	353 842	11 249
Total debt outstanding	26 133	105 227	7 082	–	184 771	2 888 390	75 398
Long-term	26 133	105 227	3 682	–	184 771	1 980 390	75 398
Full faith and credit	–	–	–	–	–	352 838	2 765
Utility debt only	–	1 090	–	–	–	5 221	–
Long-term debt issued	1 467	2 615	–	–	122 000	211 187	–
Long-term debt retired	2 320	6 278	136	–	1 276	185 012	5 936
Cash and security holdings	21 772	548 867	16 795	108 283	838 814	9 883 385	441 309
Exhibit—County contribution to own retirement systems	–	16 902	–	3 431	20 944	352 118	11 299

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Merced	Monterey	Napa	Orange	Placer	Riverside	Sacramento
Population, 1986	163 544	339 676	104 732	2 166 801	142 529	862 012	914 666
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**215 355**	**226 785**	**86 597**	**1 375 853**	**113 462**	**747 107**	**1 008 [illegible]**
General revenue	204 179	226 699	66 397	1 242 676	112 945	747 006	951 574
Intergovernmental revenue	113 034	97 626	35 587	551 982	53 674	403 954	480 300
From Federal Government	1 957	1 305	318	6 100	1 471	17 742	21 608
From State governments	109 571	94 492	34 669	515 163	51 024	364 671	456 558
From local governments	1 506	1 831	600	30 719	1 179	21 541	2 134
General revenue from own sources	91 145	129 073	30 810	690 694	59 271	343 052	471 274
Taxes	26 689	57 175	24 245	385 041	41 422	178 112	236 482
Property	22 847	44 948	18 545	336 640	30 721	142 203	180 153
General sales	2 085	3 459	2 775	20 778	4 596	13 266	52 655
Selective sales	678	4 714	1 665	5 265	2 377	3 284	4 582
Income	–	–	–	–	–	–	–
Other	1 079	4 054	1 260	22 358	3 728	19 359	19 092
Current charges	57 780	55 470	3 867	106 047	9 203	73 589	139 115
Miscellaneous revenue	6 676	16 428	2 698	197 606	8 646	91 351	95 677
Utility and liquor store revenue	46	86	200	–	517	101	980
Insurance trust revenue	11 130	–	–	133 177	–	–	56 295
Expenditure, total	**213 823**	**231 887**	**74 528**	**1 265 035**	**110 292**	**754 966**	**945 548**
By character and object:							
Intergovernmental	406	200	380	63 478	733	21 154	12 223
To State governments	–	–	–	–	–	14 596	11 626
To local governments	406	200	380	63 478	733	6 558	597
Current operation	148 748	185 365	54 504	793 834	87 159	485 418	491 795
Capital outlay	3 155	5 663	8 819	115 996	3 881	62 438	96 905
Construction	512	582	688	91 660	1 079	50 078	86 530
Assistance and subsidies	56 305	35 371	10 160	130 513	17 448	125 953	266 387
Interest on debt	4	5 058	665	112 910	1 071	60 003	50 740
Insurance benefits and repayments	5 205	–	–	48 302	–	–	27 496
Exhibit—Salaries and wages	64 747	78 290	27 093	426 176	53 912	250 177	254 365
General expenditure	208 324	231 659	73 975	1 216 733	109 268	754 682	916 925
Current expenditure	205 169	225 976	65 156	1 100 735	105 387	692 362	820 020
Intergovernmental expenditure	406	200	380	63 478	733	21 154	12 223
Capital outlay	3 155	5 683	8 819	115 996	3 881	62 320	96 905
General expenditure by function:							
Education services:							
Education	23 372	14 817	7 398	47 996	10 583	48 823	26 302
Elementary and secondary education	23 372	14 817	7 398	47 996	10 583	48 823	26 302
Higher education	–	–	–	–	–	–	–
Libraries	1 398	2 768	–	16 690	1 218	4 594	6 947
Social services and income maintenance:							
Public welfare	71 358	51 073	15 753	254 680	24 960	192 213	348 222
Hospitals	55 549	44 099	–	–	–	55 562	361
Health	9 750	16 703	7 040	105 548	10 335	46 760	53 924
Transportation:							
Highways	7 114	10 756	4 051	42 971	9 996	30 670	29 601
Capital outlay	463	–	7	11 233	975	14 237	8 804
Air transportation	–	–	310	31 761	–	1 902	22 807
Parking facilities	–	–	–	–	–	–	522
Other	–	–	–	2 910	–	–	67
Public safety:							
Police protection	4 761	11 856	4 456	59 743	8 814	46 684	47 418
Fire protection	5 008	1 063	1 525	43 787	1 307	14 368	1 012
Correction	6 347	12 868	10 097	81 215	5 802	59 302	67 294
Protective inspection and regulation	1 368	3 235	1 069	8 921	1 571	8 217	6 771
Environment and housing:							
Natural resources	276	4 602	2 137	33 680	79	43 008	3 272
Sewerage	–	1 955	64	–	1 903	329	34 278
Capital outlay	–	492	–	–	64	329	6 961
Solid waste management	969	397	20	28 761	182	14 701	21 509
Parks and recreation	1 667	4 430	6	29 103	586	5 568	18 864
Housing and community development	–	383	1 030	6 284	–	5 028	70 035
Government administration:							
Financial administration	3 738	5 882	2 026	29 933	5 138	16 557	22 636
Judicial and legal	7 255	17 696	5 554	118 838	8 839	51 197	61 269
General public buildings	4	–	36	22 634	–	8 022	2 182
Other	2 247	4 584	1 784	14 660	3 156	11 815	17 254
Interest on general debt	4	5 058	665	112 910	1 067	59 995	50 740
General expenditure, n.e.c.	8 139	17 854	8 952	123 608	13 732	29 367	5 638
Utility and liquor store expenditure	294	38	553	–	1 024	284	1 125
Insurance trust expenditure	5 205	–	–	45 302	–	–	27 496
Total debt outstanding	–	59 245	9 811	1 877 876	14 320	971 531	747 691
Long-term	–	59 245	9 811	1 851 376	14 320	971 531	747 691
Full faith and credit	–	–	1 241	11 485	100	78 835	326 458
Utility debt only	–	–	–	–	50	–	–
Long-term debt issued	–	38 300	–	391 698	–	217 340	94 679
Long-term debt retired	84	13 485	224	288 696	1 935	9 475	25 108
Cash and security holdings	358 501	64 695	21 254	3 249 217	137 156	917 261	1 287 436
Exhibit—County contribution to own retirement systems	5 309	–	–	40 052	–	–	27 684

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	San Bernardino	San Diego	San Joaquin	San Luis Obispo	San Mateo	Santa Barbara	Santa Clara
Population, 1986	1 139 104	2 201 318	432 684	196 684	613 540	339 387	1 401 837
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**1 043 652**	**1 330 640**	**484 322**	**168 722**	**404 983**	**313 856**	**1 250 847**
General revenue	995 004	1 234 747	443 875	155 501	377 018	274 196	1 224 847
Intergovernmental revenue	546 388	783 106	256 194	54 633	166 099	106 045	664 556
From Federal Government	10 579	29 407	2 864	937	3 258	1 893	55 127
From State governments	519 863	698 991	254 802	52 503	156 839	97 273	582 194
From local governments	15 946	34 620	728	1 193	6 002	9 879	27 235
General revenue from own sources	448 616	471 639	185 681	100 868	210 919	168 151	560 291
Taxes	209 208	318 836	73 617	59 096	136 182	82 976	368 636
Property	171 904	279 833	63 840	50 983	120 976	72 429	284 511
General sales	15 191	8 691	6 051	2 868	9 212	–	67 545
Selective sales	4 063	3 394	947	1 836	1 117	1 822	581
Income	–	–	–	–	–	–	–
Other	18 050	26 918	2 779	3 409	4 877	8 926	13 999
Current charges	90 247	92 650	101 074	31 394	47 067	58 531	104 182
Miscellaneous revenue	149 161	60 153	10 990	10 378	27 670	23 644	89 483
Utility and liquor store revenue	7 918	–	250	990	669	1 271	21 617
Insurance trust revenue	40 730	95 893	40 197	12 231	27 076	38 189	4 383
Expenditure, total	**1 039 185**	**1 232 991**	**469 638**	**161 859**	**387 917**	**277 074**	**1 307 171**
By character and object:							
Intergovernmental	8 119	13 867	2 574	1 141	4 173	826	5 266
To State governments	4 301	150	–	–	3 136	–	–
To local governments	3 818	13 717	2 574	1 141	1 037	826	5 266
Current operation	572 129	757 165	282 946	126 436	308 264	220 841	898 556
Capital outlay	99 308	73 245	17 936	10 789	25 265	9 062	231 334
Construction	68 455	37 955	1 958	5 262	21 355	3 208	125 417
Assistance and subsidies	243 147	322 859	151 284	17 959	27 616	29 333	145 516
Interest on debt	74 710	20 034	22	1 195	4 404	6 464	25 630
Insurance benefits and repayments	41 172	45 821	14 876	4 359	20 195	10 548	869
Exhibit—Salaries and wages	297 832	392 499	128 233	78 163	161 721	114 580	407 235
General expenditure	975 893	1 187 170	453 308	156 173	366 811	264 042	1 071 548
Current expenditure	889 960	1 113 925	435 423	145 680	341 548	254 992	958 889
Intergovernmental expenditure	8 119	13 867	2 574	1 141	4 173	826	5 266
Capital outlay	85 933	73 245	17 885	10 493	25 265	9 050	112 659
General expenditure by function:							
Education services:							
Education	34 336	51 953	15 042	7 288	38 504	18 660	73 186
Elementary and secondary education	34 336	51 953	15 042	7 288	38 504	18 660	73 186
Higher education	–	–	–	–	–	–	–
Libraries	6 333	7 386	4 954	3 339	5 854	1 319	9 939
Social services and income maintenance:							
Public welfare	318 256	417 720	189 209	27 576	60 418	45 174	279 623
Hospitals	69 020	150	88 492	21 702	51 289	–	143 531
Health	56 614	169 073	22 458	13 807	32 098	39 426	97 381
Transportation:							
Highways	33 265	45 042	16 390	12 147	8 541	12 678	31 630
Capital outlay	1 762	25 385	515	–	2 415	285	12 511
Air transportation	8 019	2 777	1 582	754	1 511	141	1 262
Parking facilities	32	–	–	–	–	–	–
Other	–	–	–	–	–	–	3 257
Public safety:							
Police protection	81 054	60 015	15 576	8 125	13 907	15 077	97 393
Fire protection	16 493	397	163	2 828	3 182	22 587	15 530
Correction	57 767	89 229	24 385	6 857	41 747	17 296	140 342
Protective inspection and regulation	821	8 783	3 388	1 373	–	5 117	1 378
Environment and housing:							
Natural resources	25 121	8 112	788	197	2 328	4 189	1 470
Sewerage	4 485	6 980	682	6 072	2 825	3 888	7 531
Capital outlay	2 010	2 284	3	4 986	832	2 781	2 898
Solid waste management	19 278	13 397	3 833	2	1 551	4 559	109
Parks and recreation	13 020	7 830	3 304	2 897	5 493	6 202	15 788
Housing and community development	5 145	22 664	–	–	2 178	–	2 824
Government administration:							
Financial administration	19 103	45 330	8 166	5 048	11 859	8 187	30 860
Judicial and legal	58 240	112 962	26 974	11 428	44 382	23 071	83 539
General public buildings	7 737	4 172	1 152	–	2 970	296	24 083
Other	10 179	23 909	5 318	5 383	7 971	10 681	15 380
Interest on general debt	73 103	20 034	5	1 189	4 404	6 448	21 867
General expenditure, n.e.c.	78 672	71 255	21 457	18 361	23 819	19 108	43 600
Utility and liquor store expenditure	22 120	–	1 454	1 327	911	2 484	234 754
Insurance trust expenditure	41 172	45 821	14 876	4 359	20 195	10 548	869
Total debt outstanding	703 700	204 514	353	15 882	82 850	109 641	426 998
Long-term	703 700	204 514	353	15 882	82 850	109 641	389 998
Full faith and credit	11 520	2 065	–	1 937	–	–	5 182
Utility debt only	6 610	–	268	121	–	4 041	35 380
Long-term debt issued	82 821	63 290	1	462	5 550	14 950	108 915
Long-term debt retired	45 866	33 526	35	8 678	6 439	3 062	36 361
Cash and security holdings	1 228 585	1 089 837	417 325	185 991	636 714	547 886	653 440
Exhibit—County contribution to own retirement systems	54 317	60 577	13 077	4 998	19 608	10 324	3 081

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.							
	Santa Cruz	Shasta	Solano	Sonoma	Stanislaus	Tulare	Ventura	Yolo
Population, 1988	218 487	133 077	287 552	343 562	316 572	287 299	610 972	126 011
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**164 901**	**116 942**	**172 850**	**340 678**	**295 014**	**267 233**	**471 680**	**111 280**
General revenue	164 756	116 885	169 402	313 259	272 993	248 720	418 700	110 904
Intergovernmental revenue	80 905	77 085	105 171	109 688	173 022	181 989	190 881	67 007
From Federal Government	595	2 359	536	5 673	3 597	1 759	2 412	2 431
From State governments	78 642	73 881	104 231	102 703	167 594	176 630	171 912	64 012
From local governments	3 668	845	404	1 312	1 731	2 700	16 537	564
General revenue from own sources	83 851	39 780	64 231	203 571	99 971	67 631	227 839	43 897
Taxes	44 238	20 009	45 479	86 206	48 486	45 684	147 295	17 742
Property	33 551	16 086	41 957	72 672	36 008	37 348	134 612	15 826
General sales	4 345	1 872	1 336	6 189	7 078	4 059	5 006	1 087
Selective sales	2 146	620	140	2 354	480	2 382	923	193
Income	-	-	-	-	-	-	-	-
Other	4 196	1 429	2 046	4 993	2 900	1 895	6 755	636
Current charges	28 272	14 552	10 924	100 728	46 527	16 628	51 794	21 311
Miscellaneous revenue	11 341	5 219	7 828	16 635	6 978	5 319	28 749	4 844
Utility and liquor store revenue	45	77	3 448	11 266	72	61	5 578	376
Insurance trust revenue	-	-	-	16 153	21 949	18 452	47 382	-
Expenditure, total	**166 542**	**116 953**	**170 937**	**354 135**	**273 941**	**264 043**	**405 255**	**115 591**
By character and object:								
Intergovernmental	1 150	-	-	1 632	247	5 023	350	953
To State governments	-	-	-	-	-	4 651	350	-
To local governments	1 150	-	-	1 632	247	372	-	953
Current operation	135 529	76 637	113 815	265 461	174 178	183 586	279 606	75 400
Capital outlay	5 830	3 468	9 650	38 006	5 708	4 418	34 276	12 995
Construction	3 183	423	162	6 939	840	778	19 030	230
Assistance and subsidies	19 522	36 330	46 932	33 036	82 699	81 024	56 189	25 196
Interest on debt	4 511	518	540	3 799	693	2 078	13 974	1 047
Insurance benefits and repayments	-	-	-	12 201	10 416	7 914	20 858	-
Exhibit—Salaries and wages	61 978	45 096	56 027	94 483	97 900	75 886	158 982	37 472
General expenditure	166 428	116 858	166 357	327 161	262 966	255 734	379 382	114 282
Current expenditure	160 630	113 395	156 707	291 711	257 258	251 316	345 502	101 287
Intergovernmental expenditure	1 150	-	-	1 632	247	5 023	350	953
Capital outlay	5 798	3 463	9 650	35 450	5 708	4 418	33 880	12 995
General expenditure by function:								
Education services:								
Education	11 852	13 139	11 059	24 243	21 030	26 915	20 443	6 162
Elementary and secondary education	11 852	13 139	11 059	24 243	21 030	26 915	20 443	6 162
Higher education	-	-	-	-	-	-	-	-
Libraries	2 518	725	5 028	3 319	2 648	1 462	5 686	1 156
Social services and income maintenance:								
Public welfare	38 289	46 198	61 926	50 620	114 223	113 917	72 615	34 362
Hospitals	-	6 198	-	58 532	30 311	-	35 031	18 535
Health	23 025	7 709	13 075	19 360	22 855	28 376	36 959	8 656
Transportation:								
Highways	8 655	6 294	6 400	19 277	12 566	8 802	12 171	4 814
Capital outlay	712	141	40	516	513	92	3 954	172
Air transportation	-	62	206	589	-	61	1 744	84
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	973	-
Public safety:								
Police protection	14 985	4 617	3 701	14 960	8 947	10 828	29 981	2 943
Fire protection	1 174	841	9	1 701	1 025	6 011	32 650	745
Correction	10 704	11 329	20 418	43 046	12 765	15 524	23 065	15 300
Protective inspection and regulation	908	943	1 291	2 506	1 946	2 880	1 580	849
Environment and housing:								
Natural resources	1 409	135	397	3 632	252	814	11 020	204
Sewerage	8 737	124	-	7 479	-	372	734	143
Capital outlay	2 408	124	-	2 628	-	319	321	-
Solid waste management	2 267	593	-	3 945	3 364	2 279	273	1 429
Parks and recreation	2 017	1 643	2 180	3 802	1 571	983	1 762	253
Housing and community development	170	-	-	147	-	-	774	-
Government administration:								
Financial administration	5 227	2 470	4 872	8 190	4 306	3 605	9 952	1 719
Judicial and legal	14 095	7 492	18 893	20 182	14 065	14 322	29 483	7 300
General public buildings	-	-	178	259	-	81	10 726	25
Other	8 015	1 492	3 592	8 324	2 558	4 257	7 620	1 902
Interest on general debt	4 511	488	540	1 308	693	2 070	13 447	1 047
General expenditure, n.e.c.	7 850	2 187	12 592	23 735	7 241	12 195	20 271	6 974
Utility and liquor store expenditure	114	95	4 580	14 773	559	395	5 035	1 309
Insurance trust expenditure	-	-	-	12 201	10 416	7 914	20 858	-
Total debt outstanding	88 872	8 819	4 040	152 164	-	41 286	200 536	21 142
Long-term	63 872	8 819	4 040	152 164	-	41 286	200 536	21 142
Full faith and credit	-	-	-	8 828	-	-	23 345	10
Utility debt only	250	506	-	133 698	-	73	4 835	-
Long-term debt issued	26 096	528	-	4 311	-	-	929	188
Long-term debt retired	26 920	2 210	460	2 003	-	201	15 903	5 377
Cash and security holdings	45 778	37 167	169 989	413 926	202 680	324 601	665 859	79 552
Exhibit—County contribution to own retirement systems	-	-	-	8 453	7 512	5 554	19 939	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see text]

Item	Colorado							
	Adams	Arapahoe	Boulder	El Paso	Jefferson	Larimer	Pueblo	Weld
Population, 1986	278 339	383 466	214 371	380 408	427 441	174 590	127 100	135 025
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**127 325**	**175 009**	**65 331**	**118 359**	**144 492**	**54 434**	**81 982**	**53 962**
General revenue	123 391	175 009	65 331	113 983	144 492	53 590	81 982	53 962
Intergovernmental revenue	38 299	20 753	18 357	30 112	25 940	19 002	40 997	22 037
From Federal Government	2 484	148	2 534	389	67	691	59	956
From State governments	34 204	18 453	14 833	29 587	25 873	17 893	40 334	21 000
From local governments	1 611	2 152	990	126	-	418	604	81
General revenue from own sources	85 092	154 256	46 974	83 871	118 552	34 588	40 985	31 925
Taxes	44 895	70 557	38 510	51 598	85 609	25 173	19 871	19 885
Property	43 424	68 042	37 349	51 078	69 969	23 129	19 596	19 054
General sales	406	305	-	-	13 971	1	20	-
Selective sales	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	1 065	2 210	1 161	520	1 639	2 043	255	811
Current charges	7 781	10 765	1 784	5 433	10 719	4 875	1 238	6 273
Miscellaneous revenue	32 416	72 934	6 680	26 840	22 224	4 540	19 876	5 787
Utility and liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue	3 934	-	-	4 376	-	844	-	-
Expenditure, total	**119 981**	**156 428**	**66 016**	**126 563**	**129 688**	**55 778**	**81 717**	**52 294**
By character and object:								
Intergovernmental	1 389	1 711	1 958	3 353	3 621	1 516	694	595
To State governments	-	-	-	-	-	-	-	-
To local governments	1 389	1 711	1 958	3 353	3 621	1 516	694	595
Current operation	70 538	87 199	50 463	82 546	97 412	47 439	40 408	42 953
Capital outlay	4 777	19 928	4 289	27 533	11 522	3 688	3 798	1 627
Construction	1 672	15 040	121	24 056	3 097	1 380	1 830	463
Assistance and subsidies	15 242	-	4 653	-	-	-	20 447	5 401
Interest on debt	27 118	47 580	4 653	12 175	17 133	1 925	16 370	1 718
Insurance benefits and repayments	917	-	-	956	-	1 210	-	-
Exhibit—Salaries and wages	39 340	31 734	29 864	29 701	54 232	25 254	16 262	16 075
General expenditure	119 064	156 428	66 016	125 607	129 688	54 568	81 717	52 294
Current expenditure	114 287	136 500	61 727	98 074	118 166	50 980	77 919	50 667
Intergovernmental expenditure	1 389	1 711	1 958	3 353	3 621	1 516	694	595
Capital outlay	4 777	19 928	4 289	27 533	11 522	3 688	3 798	1 627
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Libraries	1 156	2 269	-	8 605	5 692	218	1 895	-
Social services and income maintenance:								
Public welfare	31 483	21 963	15 178	30 262	22 119	12 878	38 811	17 349
Hospitals	-	-	-	-	-	-	-	-
Health	9 375	201	4 022	12 785	6 358	4 898	2 245	3 656
Transportation:								
Highways	8 054	16 567	8 590	15 002	19 900	10 353	3 437	10 235
Capital outlay	1 162	5 770	584	2 708	615	1 317	595	3
Air transportation	1 753	4 092	-	-	-	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	6 058	10 526	7 526	4 841	9 414	4 159	1 785	5 922
Fire protection	-	-	19	346	-	-	-	-
Correction	5 969	9 653	3 186	17 370	6 018	3 869	3 110	2 194
Protective inspection and regulation	160	1 035	279	-	678	218	-	270
Environment and housing:								
Natural resources	217	1 341	564	248	208	419	173	-
Sewerage	-	-	-	-	-	-	215	-
Capital outlay	-	-	-	-	-	-	-	-
Solid waste management	-	-	80	-	413	935	-	26
Parks and recreation	3 269	410	790	2 708	10 393	975	547	244
Housing and community development	1 662	-	705	-	84	610	1 932	930
Government administration:								
Financial administration	3 339	13 685	3 899	4 396	4 686	3 972	2 057	2 310
Judicial and legal	3 157	5 560	1 822	3 658	4 399	1 548	1 449	1 354
General public buildings	2 720	11 935	2 682	-	3 224	2 336	976	2 152
Other	5 967	7 977	4 228	8 218	9 523	2 304	1 507	1 860
Interest on general debt	27 118	47 590	4 653	12 175	17 133	1 925	16 370	1 718
General expenditure, n.e.c.	7 587	1 624	7 703	4 993	9 448	2 953	5 208	2 074
Utility and liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure	917	-	-	956	-	1 210	-	-
Total debt outstanding	347 459	862 498	67 163	146 518	210 070	22 887	196 793	23 099
Long-term	347 459	862 359	67 163	146 518	210 070	22 887	196 793	21 194
Full faith and credit	-	31 715	15 570	34 039	51 750	-	-	1 470
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	21 514	3 080	6 600	36 305	3 200	456	-	-
Long-term debt retired	15 161	19 971	4 111	22 617	12 287	1 132	7 899	931
Cash and security holdings	388 546	901 620	66 684	186 589	179 285	42 319	202 751	30 962
Exhibit—County contribution to own retirement systems	1 352	-	-	1 811	-	686	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text.]

Item	Delaware			Florida			
	Kent	Newcastle	Sussex	Alachua	Bay	Brevard	Broward
Population, 1986	105 190	417 833	109 729	176 023	122 367	361 317	1 142 737
Date of end of fiscal year	6/30	6/30	6/30	9/30	9/30	9/30	9/30
Revenue, total	**13 937**	**121 558**	**18 663**	**94 397**	**43 738**	**178 220**	**823 342**
General revenue	13 937	116 667	18 115	94 397	40 671	162 683	800 770
Intergovernmental revenue	2 452	10 780	1 932	18 890	9 925	40 489	91 006
From Federal Government	454	7 659	58	6 274	134	2 458	24 433
From State governments	1 998	1 188	1 874	11 372	9 135	37 701	65 084
From local governments	-	1 733	-	1 244	656	310	1 488
General revenue from own sources	11 485	105 887	16 183	75 507	30 746	122 214	509 765
Taxes	2 525	38 525	5 061	36 330	16 297	64 404	229 854
Property	2 225	35 654	4 428	32 220	12 414	52 642	189 990
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	4 000	3 066	9 972	25 996
Income	-	-	-	-	-	-	-
Other	300	2 871	653	110	817	1 790	13 866
Current charges	5 692	35 878	4 438	11 534	8 024	27 542	125 924
Miscellaneous revenue	3 268	31 484	6 684	27 643	6 425	30 268	153 987
Utility and liquor store revenue	-	-	548	-	3 067	15 537	22 572
Insurance trust revenue	-	4 891	-	-	-	-	-
Expenditure, total	**13 508**	**134 676**	**31 405**	**88 054**	**50 645**	**190 082**	**803 085**
By character and object:							
Intergovernmental	-	-	309	-	-	-	9 549
To State governments	-	-	-	-	-	-	1 334
To local governments	-	-	309	-	-	-	8 215
Current operation	8 683	84 095	9 847	52 659	32 437	99 725	364 849
Capital outlay	1 495	12 475	14 487	10 423	10 390	58 583	83 370
Construction	1 162	11 068	14 324	8 508	4 168	52 083	81 455
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	3 330	34 148	6 962	24 972	7 878	31 774	145 317
Insurance benefits and repayments	-	3 958	-	-	-	-	-
Exhibit—Salaries and wages	3 157	45 792	3 793	32 847	11 790	56 248	191 335
General expenditure	13 508	130 718	30 901	88 054	47 168	154 857	548 210
Current expenditure	12 013	118 243	16 414	77 631	36 144	115 294	472 568
Intergovernmental expenditure	-	-	309	-	-	-	9 549
Capital outlay	1 495	12 475	14 487	10 423	9 024	39 563	75 642
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Libraries	50	3 190	843	2 571	1 373	6 826	17 453
Social services and income maintenance:							
Public welfare	-	-	77	514	525	2 635	4 308
Hospitals	-	-	-	-	789	-	-
Health	-	-	-	1 589	1 559	6 962	33 477
Transportation:							
Highways	21	915	-	8 179	9 292	13 272	35 171
Capital outlay	-	-	-	4 675	4 721	807	20 605
Air transportation	567	2 773	44	-	197	12	38 837
Parking facilities	-	-	-	-	-	-	547
Other	-	-	-	-	-	-	911
Public safety:							
Police protection	140	18 423	-	8 321	7 481	11 886	57 078
Fire protection	-	878	292	1 608	418	3 916	8 370
Correction	-	-	-	5 034	184	8 992	47 325
Protective inspection and regulation	261	1 176	92	568	251	1 190	4 049
Environment and housing:							
Natural resources	7	3 770	123	764	108	28 941	2 118
Sewerage	4 350	26 825	15 993	-	2 064	260	21 606
Capital outlay	739	5 269	14 320	-	126	2	8 506
Solid waste management	244	-	951	4 213	5 672	8 551	13 803
Parks and recreation	232	8 779	-	1 894	670	6 969	10 483
Housing and community development	655	8 586	556	-	-	188	8 657
Government administration:							
Financial administration	769	4 139	1 120	3 849	2 003	8 420	30 993
Judicial and legal	514	4 040	57	6 339	1 761	7 867	26 145
General public buildings	481	5 458	710	-	-	-	8 182
Other	472	4 884	2 267	4 922	1 136	3 064	8 107
Interest on general debt	3 330	34 148	6 751	24 972	7 314	24 011	142 092
General expenditure, n.e.c.	1 435	2 756	1 025	13 117	4 391	11 276	32 498
Utility and liquor store expenditure	-	-	504	-	3 477	35 225	54 875
Insurance trust expenditure	-	3 958	-	-	-	-	-
Total debt outstanding	37 587	415 092	112 490	318 042	104 848	424 356	2 198 248
Long-term	37 587	415 092	96 963	318 042	104 848	424 356	2 198 248
Full faith and credit	12 667	99 410	17 213	1 240	1 048	33 747	445 160
Utility debt only	-	-	2 846	-	9 157	96 049	81 129
Long-term debt issued	-	-	-	33 135	4 500	65 580	139 787
Long-term debt retired	1 119	8 373	60 570	2 105	831	7 982	157 410
Cash and security holdings	29 694	415 083	68 733	306 028	57 514	372 694	2 012 623
Exhibit—County contribution to own retirement systems	-	3 307	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						
	Collier	Metropolitan Dade	Escambia	Hillsborough	Lake	Lee	Leon
Population, 1986	121 482	1 789 529	270 841	773 485	132 571	279 170	172 842
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue, total	**112 868**	**2 135 462**	**124 321**	**734 302**	**36 975**	**182 387**	**48 631**
General revenue	100 726	2 033 113	124 249	682 819	35 975	169 431	45 631
Intergovernmental revenue	14 941	348 842	22 631	156 061	10 995	28 317	11 539
From Federal Government	1 242	113 184	3 928	23 166	1 656	6 931	1 205
From State governments	13 294	232 682	18 029	126 447	8 636	21 252	9 910
From local governments	405	2 976	674	6 448	703	134	423
General revenue from own sources	85 787	1 684 271	101 318	526 758	24 980	141 114	34 093
Taxes	44 890	663 359	40 854	204 888	15 544	70 675	22 319
Property	36 295	511 250	33 881	179 429	9 675	54 470	18 000
General sales	–	–	–	–	–	–	–
Selective sales	4 811	133 185	6 995	18 208	3 987	10 810	2 947
Income	–	–	–	–	–	–	–
Other	3 784	38 944	186	9 251	1 902	5 395	1 466
Current charges	6 842	796 321	33 096	187 554	4 376	40 178	4 304
Miscellaneous revenue	35 255	224 591	27 369	134 316	5 060	30 260	7 471
Utility and liquor store revenue	9 140	102 349	72	41 483	–	12 956	–
Insurance trust revenue	–	–	–	–	–	–	–
Expenditure, total	**109 565**	**2 257 513**	**129 434**	**834 890**	**31 172**	**170 575**	**50 192**
By character and object:							
Intergovernmental	44	3 999	3	9 280	106	97	84
To State governments	–	–	–	13	–	–	–
To local governments	44	3 999	3	9 267	106	97	84
Current operation	57 013	1 568 609	92 047	459 480	25 142	106 626	32 080
Capital outlay	24 445	436 244	2 549	191 307	5 430	25 447	14 585
Construction	22 892	301 425	2 320	137 587	80	15 419	10 587
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	28 060	248 481	34 835	184 843	491	38 405	3 483
Insurance benefits and repayments	–	–	–	–	–	–	–
Exhibit—Salaries and wages	35 553	729 998	51 586	254 945	13 290	56 042	20 173
General expenditure	84 182	1 964 172	125 145	733 475	31 172	147 260	50 029
Current expenditure	72 912	1 624 001	122 873	583 559	25 739	125 191	35 444
Intergovernmental expenditure	44	3 999	3	9 280	106	97	84
Capital outlay	11 270	340 171	2 272	149 916	5 433	22 072	14 585
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Libraries	1 050	21 439	–	8 204	648	3 942	1 590
Social services and income maintenance:							
Public welfare	1 150	36 202	2 842	14 908	523	3 861	387
Hospitals	–	315 351	14 526	156 480	1 058	–	–
Health	1 669	22 072	2 151	13 766	1 024	2 009	1 250
Transportation:							
Highways	11 736	49 569	5 396	50 294	7 184	20 618	6 842
Capital outlay	5 947	31 378	59	25 146	4 248	12 931	3 680
Air transportation	54	250 749	–	65 085	6	9 950	–
Parking facilities	–	–	–	–	–	–	–
Other	–	26 222	–	21 681	–	–	–
Public safety:							
Police protection	12 423	189 750	13 372	45 048	4 0a^	10 986	5 903
Fire protection	366	73 300	1 111	11 320	1 106	237	1 308
Correction	5 674	83 980	9 761	26 819	3 119	3 582	2 979
Protective inspection and regulation	1 494	10 061	–	4 859	626	2 797	380
Environment and housing:							
Natural resources	1 540	2 487	111	2 209	787	3 018	1 532
Sewerage	–	89 880	–	–	–	9	–
Capital outlay	–	41 036	–	–	–	–	–
Solid waste management	2 669	111 777	5 095	26 386	781	5 572	1 301
Parks and recreation	4 878	71 601	1 931	14 071	926	9 396	517
Housing and community development	576	47 780	2 459	8 370	458	3 279	–
Government administration:							
Financial administration	4 364	27 657	7 119	27 584	2 589	8 604	4 710
Judicial and legal	4 126	79 860	4 770	18 940	1 448	8 008	2 918
General public buildings	–	15 532	–	6 111	–	–	–
Other	1 929	11 990	2 798	9 984	871	7 003	1 099
Interest on general debt	20 927	232 824	34 018	151 759	491	27 630	3 300
General expenditure, n.e.c.	7 320	194 426	17 692	31 765	3 487	19 087	14 182
Utility and liquor store expenditure	25 380	293 341	4 289	91 415	–	23 312	183
Insurance trust expenditure	–	–	–	–	–	–	–
Total debt outstanding	349 213	3 652 366	409 412	1 798 681	5 692	445 867	95 117
Long-term	349 213	3 645 780	409 412	1 798 681	5 692	445 867	95 117
Full faith and credit	9 368	699 171	–	27 925	–	14 440	5 580
Utility debt only	94 561	328 511	13 180	93 189	–	107 826	1 850
Long-term debt issued	25 120	1 190 343	33 154	316 241	1 300	20 355	24 581
Long-term debt retired	7 101	423 318	38 439	80 992	1 776	5 233	1 724
Cash and security holdings	257 532	2 324 668	217 945	1 389 418	27 369	298 638	97 134
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						
	Manatee	Marion	Okaloosa	Orange	Palm Beach	Pasco	Pinellas
Population, 1988	177 191	171 054	141 321	575 373	755 774	245 608	815 328
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue, total	**188 411**	**58 577**	**37 580**	**505 493**	**556 875**	**112 202**	**395 720**
General revenue	154 686	56 377	31 854	496 240	538 189	96 239	366 920
Intergovernmental revenue	34 447	18 560	9 803	72 613	57 246	17 321	68 954
From Federal Government	18 182	4 532	440	15 030	22 392	1 894	5 594
From State governments	16 939	13 899	9 231	54 598	26 232	15 306	56 831
From local governments	1 326	129	132	2 985	6 622	119	6 529
General revenue from own sources	120 239	37 817	22 051	424 367	480 923	78 918	297 966
Taxes	49 013	26 210	11 000	160 320	240 406	42 605	151 562
Property	38 132	20 043	9 969	119 809	177 063	34 427	125 707
General sales	–	–	–	–	–	–	–
Selective sales	7 959	4 849	78	31 045	47 805	5 903	18 222
Income	–	–	–	–	–	–	–
Other	2 922	1 318	955	9 466	15 538	2 275	7 633
Current charges	36 162	3 931	6 353	53 526	87 184	8 591	82 568
Miscellaneous revenue	35 064	7 676	4 698	210 521	153 333	27 722	63 836
Utility and liquor store revenue	13 725	–	5 726	8 513	18 706	15 983	28 800
Insurance trust revenue	–	–	–	–	–	–	–
Expenditure, total	**169 689**	**50 013**	**42 549**	**456 985**	**657 859**	**102 189**	**351 862**
By character and object:							
Intergovernmental	–	609	37	5 285	3 580	41	14 499
To State governments	–	607	–	17	–	–	2 069
To local governments	–	2	37	5 268	3 580	41	12 430
Current operation	91 825	41 889	30 079	217 282	292 692	55 564	231 489
Capital outlay	51 336	3 632	9 056	120 971	285 718	24 673	67 868
Construction	50 226	476	7 779	102 277	209 695	17 477	39 270
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	26 528	3 883	3 377	113 447	75 869	11 911	38 006
Insurance benefits and repayments	–	–	–	–	–	–	–
Exhibit—Salaries and wages	47 951	20 136	16 249	121 251	140 194	37 868	55 447
General expenditure	114 960	50 013	33 599	438 339	617 749	76 714	323 506
Current expenditure	103 491	46 381	27 651	326 600	353 567	66 285	261 248
Intergovernmental expenditure	–	609	37	5 285	3 580	41	14 499
Capital outlay	11 369	3 632	5 948	111 739	264 182	10 429	62 258
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Libraries	1 846	446	–	9 827	8 996	1 100	494
Social services and income maintenance:							
Public welfare	1 444	615	586	9 579	24 825	1 133	12 276
Hospitals	–	–	–	–	6	–	–
Health	2 185	3 597	1 025	6 848	9 783	889	30 586
Transportation:							
Highways	14 084	8 700	8 841	37 852	80 639	13 657	34 924
Capital outlay	1 221	2 767	5 019	22 121	45 765	7 375	17 222
Air transportation	–	63	1 132	–	80 853	–	4 193
Parking facilities	–	–	–	–	396	–	–
Other	3 078	–	–	3 470	–	–	–
Public safety:							
Police protection	10 940	8 809	4 466	32 788	41 828	10 752	35 926
Fire protection	–	857	883	29 544	27 182	3 106	11 838
Correction	5 309	5 445	1 736	20 996	20 610	3 260	21 332
Protective inspection and regulation	–	629	–	4 839	753	1 211	2 035
Environment and housing:							
Natural resources	512	404	143	4 083	2 022	221	9 086
Sewerage	4 654	–	–	62 484	5 928	–	20 108
Capital outlay	–	–	–	46 940	1 594	–	9 868
Solid waste management	13 648	1 792	1 901	15 552	108 752	5 291	17 597
Parks and recreation	7 223	877	507	21 955	54 863	2 629	8 331
Housing and community development	–	477	413	6 053	3 481	9	3 298
Government administration:							
Financial administration	6 114	3 257	2 675	15 579	28 147	6 413	20 348
Judicial and legal	3 433	1 366	2 120	12 609	21 394	3 508	18 122
General public buildings	–	–	–	12 088	16 872	–	9 889
Other	780	3 008	752	5 978	5 653	1 739	9 151
Interest on general debt	20 795	3 883	2 883	106 833	89 553	8 366	35 484
General expenditure, n.e.c.	18 757	6 068	3 957	19 924	29 413	13 490	28 698
Utility and liquor store expenditure	54 829	–	8 950	18 646	40 110	25 475	28 356
Insurance trust expenditure	–	–	–	–	–	–	–
Total debt outstanding	334 886	89 096	43 335	1 356 489	1 188 035	189 492	685 821
Long-term	334 886	89 096	43 335	1 356 489	1 188 035	189 492	685 614
Full faith and credit	39 955	–	4 785	278 165	97 680	38 904	81 830
Utility debt only	67 515	610	–	118 825	96 210	57 335	48 114
Long-term debt issued	125 260	22 598	16 175	277 400	176 826	83 000	94 085
Long-term debt retired	111 500	1 696	7 695	176 990	91 800	1 997	62 712
Cash and security holdings	300 975	77 164	24 791	1 385 760	1 105 414	232 457	610 549
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.					Georgia	
	Polk	St. Lucie	Sarasota	Seminole	Volusia	Bibb	Chatha
Population, 1986	377 282	120 397	247 657	240 145	320 993	156 450	217 6
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	12/
Revenue, total	**186 101**	**79 276**	**107 989**	**94 204**	**129 921**	**58 987**	**112 4**
General revenue	162 241	79 276	100 570	89 204	127 222	57 923	109 1
Intergovernmental revenue	36 096	12 470	21 797	15 993	26 166	5 726	14 8
From Federal Government	4 660	2 437	1 890	356	6 038	22	5 0
From State governments	30 920	9 113	19 355	14 981	20 098	4 870	9 5
From local governments	516	920	552	654	30	834	2
General revenue from own sources	126 145	86 806	78 773	73 211	101 056	52 197	94 2
Taxes	57 416	33 592	48 013	40 178	65 503	44 241	83 9
Property	45 786	27 394	33 238	32 048	48 143	24 842	34 3
General sales	–	3 291	–	–	–	17 942	45 9
Selective sales	9 405	1 700	10 997	4 475	15 187	1 242	2 1
Income	–	–	–	–	–	–	
Other	2 225	1 207	3 780	3 655	2 173	215	1 5
Charges	29 277	3 775	14 416	10 233	17 307	2 100	1 1
Miscellaneous revenue	39 452	29 439	16 344	22 800	18 246	5 856	9 1
Utility and liquor store revenue	3 860	–	7 419	5 000	2 699	–	3
Insurance trust revenue	–	–	–	–	–	1 044	2 9
Expenditure, total	**162 907**	**77 213**	**139 569**	**95 010**	**146 990**	**53 803**	**75 5**
By character and object:							
Intergovernmental	1 602	51	2 044	209	276	20 156	27 1
To State governments	1 445	–	2 044	–	–	–	1
To local governments	157	51	–	209	276	20 156	27 0
Current operation	105 385	41 672	74 004	80 020	92 107	26 247	41 4
Capital outlay	32 413	9 517	52 181	29 260	20 491	1 044	5 8
Construction	16 663	3 870	36 868	17 760	7 312	209	3 5
Assistance and subsidies	–	–	–	–	–	–	
Interest on debt	23 507	25 773	11 340	5 521	33 816	4 021	3
Insurance benefits and repayments	–	–	–	–	–	335	8
Exhibit—Salaries and wages	64 163	14 708	38 582	36 109	55 004	12 825	21 7
General expenditure	156 004	77 212	125 152	82 432	142 177	52 461	74 2
Current expenditure	127 427	67 695	77 823	61 726	122 648	51 417	68 5
Intergovernmental expenditure	1 602	51	2 044	209	276	20 156	27 1
Capital outlay	28 577	9 517	47 529	20 706	19 529	1 044	5 7
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	
Elementary and secondary education	–	–	–	–	–	–	
Higher education	–	–	–	–	–	–	
Libraries	56	1 152	2 224	4 983	3 801	1 371	2 1
Social services and income maintenance:							
Public welfare	4 857	955	1 432	107	1 685	702	8
Hospitals	25 329	–	–	–	385	3 800	4 0
Health	3 781	2 130	3 284	1 554	5 111	5 121	11 3
Transportation:							
Highways	20 618	6 269	22 737	16 427	18 914	3 119	7 0
Capital outlay	10 822	3 448	14 043	8 551	9 804	245	3 9
Air transportation	–	3 062	–	–	4 947	–	
Parking facilities	–	–	–	–	–	–	
Other	–	42	–	277	840	154	1 3
Public safety:							
Police protection	14 779	5 698	13 005	10 374	11 323	3 970	5 7
Fire protection	4 180	7 304	11	5 529	2 643	1 707	
Correction	16 929	7 782	9 393	5 908	10 728	2 320	3 7
Protective inspection and regulation	1 454	811	2 150	1 374	1 177	–	3
Environment and housing:							
Natural resources	2 320	362	3 439	540	408	150	2
Sewerage	–	–	–	–	–	–	1 3
Capital outlay	–	–	–	–	–	–	
Solid waste management	3 839	1 509	12 871	3 878	3 719	921	
Parks and recreation	1 851	4 236	21 322	1 570	4 416	990	9
Housing and community development	3 106	–	942	381	2 785	276	
Government administration:							
Financial administration	5 009	2 295	5 738	6 996	5 739	2 135	3 7
Judicial and legal	8 017	2 548	4 239	5 774	8 269	4 386	8 0
General public buildings	–	–	–	–	–	991	1 1
Other	1 891	1 459	3 872	1 790	2 373	2 014	2 3
Interest on general debt	23 415	25 773	10 311	4 889	33 816	3 014	3
General expenditure, n.e.c.	11 795	3 815	8 382	10 103	19 116	15 540	21 5
Utility and liquor store expenditure	6 903	1	14 417	12 578	4 513	1 007	4
Insurance trust expenditure	–	–	–	–	–	335	8
Total debt outstanding	254 969	250 384	147 628	116 007	408 581	53 516	6 2
Long-term	254 969	250 384	147 628	116 007	408 581	53 516	4 9
Full faith and credit	–	16 280	18 775	7 260	2 000	21 840	2 2
Utility debt only	1 648	–	16 746	7 672	–	12 802	
Long-term debt issued	300	–	–	62 743	52 805	–	
Long-term debt retired	7 195	954	3 306	6 512	31 833	2 371	8
Cash and security holdings	279 786	261 356	84 168	120 009	172 948	55 093	80 7
Exhibit—County contribution to own retirement systems	–	–	–	–	–	1 123	7

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.							Hawaii—Hawaii
	Clayton	Cobb	De Kalb	Dougherty	Fulton	Gwinnett	Richmond	
Population, 1986	170 490	392 441	529 332	102 733	622 724	276 806	194 795	111 755
Date of end of fiscal year	6/30	9/30	12/31	6/30	12/31	12/31	12/31	6/30
Revenue, total	**87 617**	**251 948**	**377 487**	**38 567**	**501 427**	**227 129**	**65 664**	**87 570**
General revenue	87 617	209 015	321 658	38 567	471 877	194 579	60 966	78 692
Intergovernmental revenue	8 114	15 742	22 081	6 195	32 588	12 444	8 104	21 495
From Federal Government	151	2 580	3 614	-	3 374	4 385	39	8 829
From State governments	7 102	12 964	18 367	5 783	20 486	8 059	7 447	12 666
From local governments	861	218	100	412	8 728	-	618	-
General revenue from own sources	59 503	193 273	299 577	32 372	439 289	182 135	52 862	57 197
Taxes	46 759	140 258	221 373	27 003	374 175	125 003	38 419	50 999
Property	38 380	71 049	129 388	6 757	179 509	81 567	10 855	42 803
General sales	-	49 812	63 604	19 076	177 242	27 599	20 928	-
Selective sales	4 439	10 278	16 270	1 041	6 956	7 021	4 649	4 298
Income	-	-	-	-	-	-	-	-
Other	3 940	9 121	12 111	129	10 488	8 816	1 987	3 898
Current charges	3 971	29 308	41 938	2 951	30 418	21 843	3 511	2 261
Miscellaneous revenue	8 773	23 707	36 266	2 418	34 696	35 289	10 932	3 937
Utility and liquor store revenue	-	42 933	28 595	-	7 753	32 550	4 137	8 878
Insurance trust revenue	-	-	27 234	-	21 797	-	561	-
Expenditure, total	**85 827**	**261 053**	**374 877**	**32 106**	**491 867**	**236 740**	**67 212**	**96 116**
By character and object:								
Intergovernmental	1 769	22 098	93 995	8 771	205 546	5 134	4 095	-
To State governments	163	7 431	3	-	-	-	-	-
To local governments	1 606	14 667	93 992	8 771	205 546	5 134	4 095	-
Current operation	48 672	147 794	227 614	19 093	175 069	106 995	47 990	75 116
Capital outlay	9 539	76 051	37 133	4 078	80 456	103 520	10 588	16 150
Construction	7 751	58 698	23 923	3 486	69 024	89 803	7 167	12 861
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	5 847	15 120	10 020	164	19 861	21 091	4 096	4 850
Insurance benefits and repayments	-	-	6 115	-	10 935	-	443	-
Exhibit—Salaries and wages	29 125	64 201	126 160	8 851	89 642	49 823	27 265	40 082
General expenditure	65 817	207 920	336 300	32 106	475 807	183 029	59 409	86 212
Current expenditure	56 278	156 636	309 514	28 028	395 612	105 532	53 313	72 842
Intergovernmental expenditure	1 769	22 098	93 995	8 771	205 546	5 134	4 095	-
Capital outlay	9 539	51 284	26 786	4 078	80 195	77 497	6 096	13 370
General expenditure by function:								
Education services:								
Education	-	168	-	-	11	-	-	-
Elementary and secondary education	-	168	-	-	11	-	-	-
Higher education	-	-	-	-	-	-	-	-
Libraries	3 674	4 939	3 909	1 468	16 037	5 726	1 139	-
Social services and income maintenance:								
Public welfare	1 233	1 920	1 228	283	6 733	3 423	457	-
Hospitals	-	2 899	14 420	1 600	56 203	800	4 265	-
Health	6 085	9 077	17 259	6 027	24 648	888	7 453	-
Transportation:								
Highways	5 853	33 509	14 675	5 043	8 292	37 342	2 414	7 389
Capital outlay	2 152	17 583	3 467	3 301	3 010	21 114	2	2 433
Air transportation	-	-	1 126	-	2 461	2 823	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	63 604	-	96 428	-	-	127
Public safety:								
Police protection	11 194	19 873	38 247	1 838	9 531	16 021	6 798	17 914
Fire protection	5 546	17 258	20 277	951	8 920	18 673	3 841	9 259
Correction	4 056	7 636	6 594	903	40 720	4 769	3 626	-
Protective inspection and regulation	815	1 520	3 297	90	987	449	488	1 233
Environment and housing:								
Natural resources	72	-	654	54	353	217	1	232
Sewerage	-	37 251	25 756	-	25 893	22 123	3 605	3 391
Capital outlay	-	13 338	5 574	-	17 074	14 014	2 419	1 686
Solid waste management	378	3 126	14 786	420	10 013	-	2 718	1 544
Parks and recreation	1 401	12 146	9 691	-	8 762	3 116	2 796	7 507
Housing and community development	10	3 134	2 577	10	3 109	-	769	4 439
Government administration:								
Financial administration	2 945	7 385	15 647	1 154	13 604	4 730	1 737	2 266
Judicial and legal	4 677	12 282	15 950	1 980	25 683	5 994	3 509	2 758
General public buildings	3 153	3 278	10 191	631	29 711	30 986	-	2 378
Other	4 523	16 062	26 112	565	5 098	6 837	4 922	6 170
Interest on general debt	5 837	5 622	4 673	164	19 861	8 460	3 601	4 850
General expenditure, n.e.c.	4 365	8 833	25 627	8 925	63 751	9 652	5 272	14 755
Utility and liquor store expenditure	10	53 143	32 462	-	5 125	53 711	7 360	9 904
Insurance trust expenditure	-	-	6 115	-	10 935	-	443	-
Total debt outstanding	81 170	277 820	150 350	3 503	450 181	355 984	66 248	71 001
Long-term	81 170	246 320	150 350	3 503	450 181	355 984	66 246	71 001
Full faith and credit	8 490	73 110	56 980	2 187	112 280	123 000	8 776	65 936
Utility debt only	255	156 385	68 670	-	-	215 734	16 470	-
Long-term debt issued	50 250	188 679	92 620	-	93 964	25 225	8 480	-
Long-term debt retired	50 755	81 310	45 695	414	15 188	5 040	8 674	2 240
Cash and security holdings	80 681	233 353	373 819	20 763	605 807	288 912	80 837	71 141
Exhibit—County contribution to own retirement systems	-	-	12 000	-	14 182	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Idaho	Illinois						
	Ada	Champaign	Cook	Du Page	Kane	Lake	La Salle	McHenry
Population, 1986	193 845	171 134	5 297 907	735 341	295 384	480 202	108 158	182 354
Date of end of fiscal year	9/30	11/30	12/8	11/30	11/30	6/30	11/30	11/30
Revenue, total	**28 129**	**24 695**	**1 143 153**	**173 109**	**36 678**	**111 057**	**18 254**	**24 432**
General revenue	28 128	24 695	971 405	172 221	36 678	98 155	18 254	24 432
Intergovernmental revenue	2 458	6 470	238 686	35 858	11 447	18 931	5 009	6 148
From Federal Government	-	1 317	14 808	8 495	13	19	-	-
From State governments	2 458	3 515	222 055	25 623	10 365	17 147	3 650	5 411
From local governments	-	1 638	1 803	1 740	1 069	1 765	1 359	737
General revenue from own sources	25 670	18 225	732 739	136 363	25 231	79 224	13 245	18 284
Taxes	15 200	10 459	547 970	88 201	19 899	54 450	8 812	14 933
Property	14 220	6 230	404 890	64 026	13 676	41 256	7 029	9 722
General sales	-	3 528	4 274	20 705	5 805	11 450	1 342	3 912
Selective sales	-	106	127 324	-	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	980	595	11 482	3 470	618	1 744	441	1 299
Current charges	8 547	6 418	119 203	19 258	3 355	16 057	3 589	2 408
Miscellaneous revenue	1 923	1 348	65 566	28 904	1 977	8 717	844	943
Utility and liquor store revenue	-	-	-	888	-	12 902	-	-
Insurance trust revenue	-	-	171 748	-	-	-	-	-
Expenditure, total	**26 710**	**22 549**	**1 049 457**	**142 442**	**37 088**	**113 778**	**15 906**	**23 051**
By character and object:								
Intergovernmental	-	-	26 016	1 530	2 409	7 294	-	503
To State governments	-	-	-	47	-	-	-	-
To local governments	-	-	26 016	1 483	2 409	7 294	-	503
Current operation	25 511	22 016	799 048	100 633	29 566	73 742	11 891	21 114
Capital outlay	1 005	340	113 378	29 657	4 617	30 275	4 115	1 434
Construction	-	-	102 853	21 805	3 014	27 228	3 864	1 314
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	194	193	82 728	10 622	494	2 487	-	-
Insurance benefits and repayments	-	-	48 289	-	-	-	-	-
Exhibit—Salaries and wages	11 977	9 651	544 168	54 159	14 470	40 273	5 170	11 269
General expenditure	26 710	22 549	1 001 168	140 233	37 088	100 427	15 906	23 051
Current expenditure	25 705	22 209	887 790	111 668	32 459	74 427	11 891	21 617
Intergovernmental expenditure	-	-	26 016	1 530	2 409	7 294	-	503
Capital outlay	1 005	340	113 378	28 565	4 617	26 000	4 115	1 434
General expenditure by function:								
Education services:								
Education	23	153	3 034	296	139	208	-	50
Elementary and secondary education	23	153	3 034	296	139	208	-	50
Higher education	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	24	-
Social services and income maintenance:								
Public welfare	2 786	3 704	151	9 992	390	7 998	1 533	2 609
Hospitals	-	-	325 380	-	-	-	-	-
Health	2 188	1 415	10 496	12 528	561	10 382	1 421	3 029
Transportation:								
Highways	-	2 437	78 122	15 197	7 140	9 961	5 299	3 854
Capital outlay	-	-	50 895	8 008	2 021	4 727	3 988	1 314
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	2 000	-	-	-	-	-
Public safety:								
Police protection	6 184	2 093	30 980	6 890	3 501	8 107	1 282	4 070
Fire protection	-	-	-	-	-	-	-	-
Correction	1 007	2 405	103 947	7 806	2 705	2 846	843	1 038
Protective inspection and regulation	-	-	2 277	-	-	1 037	49	196
Environment and housing:								
Natural resources	3 347	37	143	-	-	49	-	19
Sewerage	-	-	-	15 483	-	-	-	-
Capital outlay	-	-	-	8 944	-	-	-	-
Solid waste management	1 298	-	-	-	-	-	-	-
Parks and recreation	106	1 446	40 906	11 662	3 078	2 759	18	-
Housing and community development	-	-	13 071	3 017	-	-	-	-
Government administration:								
Financial administration	3 600	497	39 404	4 833	2 833	5 059	777	906
Judicial and legal	2 994	1 812	205 819	9 285	3 856	5 294	1 213	2 245
General public buildings	189	723	28 070	4 124	843	19 098	581	1 244
Other	513	2 898	14 318	3 619	2 885	6 867	557	1 704
Interest on general debt	194	193	82 728	10 388	494	1 383	-	-
General expenditure, n.e.c.	2 283	2 936	40 322	25 133	8 663	19 403	2 449	2 287
Utility and liquor store expenditure	-	-	-	2 209	-	13 351	-	-
Insurance trust expenditure	-	-	48 289	-	-	-	-	-
Total debt outstanding	2 327	3 675	781 142	203 790	6 204	36 570	-	-
Long-term	2 327	3 675	573 142	203 790	6 204	36 570	-	-
Full faith and credit	2 327	3 675	335 890	185 140	969	18 135	-	-
Utility debt only	-	-	-	2 238	-	19 930	-	-
Long-term debt issued	-	-	-	126 780	748	-	-	-
Long-term debt retired	389	275	45 440	9 284	1 409	3 320	-	-
Cash and security holdings	9 072	5 190	1 607 570	247 678	18 186	50 237	10 161	9 526
Exhibit—County contribution to own retirement systems	-	-	60 974	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.							
	McLean	Macon	Madison	Peoria	Rock Island	St. Clair	Sangamon	Tazewell
Population, 1988	122 724	126 998	250 220	183 414	159 723	269 656	175 949	124 806
Date of end of fiscal year	12/31	11/30	11/30	11/30	11/30	12/31	11/30	11/30
Revenue, total	**19 341**	**17 749**	**35 533**	**28 753**	**19 436**	**28 855**	**18 919**	**11 141**
General revenue	19 241	17 749	33 563	28 753	19 436	28 855	18 919	11 141
Intergovernmental revenue	5 226	6 560	12 845	7 964	4 656	6 739	4 400	4 093
From Federal Government	28	60	135	–	15	12	367	–
From State governments	5 101	5 906	12 227	7 455	4 388	5 947	3 924	4 093
From local governments	97	574	483	529	273	774	89	–
General revenue from own sources	14 015	11 189	20 718	20 789	14 780	22 122	14 519	7 048
Taxes	10 590	7 429	12 863	15 066	7 862	18 159	11 088	5 427
Property	7 398	5 456	11 169	11 275	5 820	12 161	6 537	3 500
General sales	2 328	1 897	1 460	3 662	1 870	3 684	4 212	1 876
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	874	76	234	111	172	314	339	51
Current charges	2 084	2 321	5 589	2 752	5 968	3 620	2 589	570
Miscellaneous revenue	1 361	1 439	2 266	2 949	950	2 143	832	1 051
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**20 551**	**18 787**	**33 395**	**33 368**	**22 884**	**24 383**	**18 068**	**10 722**
By character and object:								
Intergovernmental	1 300	–	–	3 395	1 135	2 686	630	–
To State governments	–	–	–	–	–	–	–	–
To local governments	1 300	–	–	3 395	1 135	2 686	630	–
Current operation	15 444	18 163	28 081	29 126	18 427	21 516	16 910	8 647
Capital outlay	3 807	624	4 950	847	3 088	–	500	2 075
Construction	2 249	409	3 936	285	2 823	–	500	1 881
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	–	–	364	–	14	181	18	–
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	8 656	7 510	15 772	15 466	10 713	12 344	7 610	4 581
General expenditure	20 551	18 787	33 395	33 368	22 884	24 383	18 058	10 722
Current expenditure	16 744	18 163	28 445	32 521	19 576	24 383	17 558	8 647
Intergovernmental expenditure	1 300	–	–	3 395	1 135	2 686	630	–
Capital outlay	3 807	624	4 950	847	3 088	–	500	2 075
General expenditure by function:								
Education services:								
Education	–	142	1 619	94	14	115	–	57
Elementary and secondary education	–	142	1 619	94	14	115	–	57
Higher education	–	–	–	–	–	–	–	–
Libraries	–	–	74	–	–	–	–	21
Social services and income maintenance:								
Public welfare	2 614	537	2 691	–	4 100	–	–	90
Hospitals	–	–	–	–	–	–	–	–
Health	1 731	1 657	1 520	3 853	3 101	1 190	71	1 000
Transportation:								
Highways	3 935	3 932	6 548	6 516	3 701	3 261	3 845	3 354
Capital outlay	2 463	409	3 638	260	2 240	–	500	1 736
Air transportation	–	–	–	–	–	–	–	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	1 782	2 655	2 709	5 735	1 690	1 308	3 260	1 548
Fire protection	–	–	–	–	–	–	–	–
Correction	1 770	610	2 948	3	847	2 920	1 060	72
Protective inspection and regulation	–	–	–	–	–	–	–	–
Environment and housing:								
Natural resources	23	52	–	–	82	–	–	–
Sewerage	–	–	–	–	–	–	–	–
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	–	–	21	–	–	–	–	–
Parks and recreation	160	62	9	–	1 353	40	–	6
Housing and community development	–	–	297	–	2	2 525	–	–
Government administration:								
Financial administration	1 167	814	2 434	2 054	782	2 805	1 608	533
Judicial and legal	1 793	1 364	2 087	3 858	2 448	2 558	1 516	1 249
General public buildings	1 735	112	610	–	715	1 163	1 060	394
Other	1 174	2 443	2 753	3 773	1 486	1 826	2 182	881
Interest on general debt	–	–	364	–	14	181	18	–
General expenditure, n.e.c.	2 667	4 607	6 791	7 484	2 371	4 691	3 438	1 517
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	–	–	4 925	–	210	3 580	325	–
Long-term	–	–	4 925	–	210	3 580	325	–
Full faith and credit	–	–	4 925	–	210	3 580	325	–
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	–	–	–	–	–	4 000	–	–
Long-term debt retired	–	–	800	–	20	630	122	–
Cash and security holdings	7 351	5 438	23 967	17 905	7 863	30 332	8 345	7 848
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.		Indiana					
	Will	Winnebago	Allen	Delaware	Elkhart	Lake	La Porte	Madison
Population, 1986	338 425	250 946	295 311	120 855	146 437	491 683	106 075	132 894
Date of end of fiscal year	11/30	9/30	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**51 592**	**38 550**	**77 013**	**24 285**	**48 655**	**134 919**	**34 990**	**30 084**
General revenue	51 592	38 550	77 013	24 285	48 655	134 919	34 990	30 084
Intergovernmental revenue	10 906	11 862	29 721	10 174	9 779	57 838	14 079	14 308
From Federal Government	1 254	17	6 737	42	38	2 282	259	250
From State governments	8 550	8 283	22 845	10 131	9 739	54 604	13 811	14 055
From local governments	1 102	3 562	139	1	2	972	9	1
General revenue from own sources	40 686	26 688	47 292	14 111	38 876	77 081	20 911	15 778
Taxes	27 099	17 025	29 862	10 643	31 715	62 266	17 889	12 165
Property	22 735	11 340	26 709	10 489	9 758	60 959	8 793	10 826
General sales	3 017	4 778	–	–	–	–	–	–
Selective sales	–	–	1 448	–	115	767	282	123
Income	–	–	–	–	21 602	–	8 665	1 092
Other	1 347	907	1 705	154	240	540	139	124
Current charges	8 391	5 348	10 375	1 172	2 249	8 926	983	1 224
Miscellaneous revenue	5 196	4 315	7 055	2 296	4 912	5 889	2 059	2 389
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**46 897**	**37 895**	**78 684**	**23 349**	**47 598**	**119 917**	**30 805**	**26 021**
By character and object:								
Intergovernmental	1 985	–	5 093	955	15 231	5 631	6 876	1 500
To State governments	–	–	5 090	955	785	353	1 466	1 434
To local governments	1 985	–	3	–	14 448	5 278	5 410	66
Current operation	36 380	32 842	53 132	17 101	25 081	85 387	19 978	20 170
Capital outlay	7 075	4 953	9 035	2 170	3 870	3 085	948	640
Construction	4 731	1 301	5 537	–	–	60	–	–
Assistance and subsidies	–	–	10 144	3 092	2 852	45 222	2 875	3 479
Interest on debt	1 257	100	1 280	31	784	592	130	232
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	23 502	17 864	27 575	9 115	13 111	41 467	10 729	10 213
General expenditure	46 897	37 895	78 684	23 349	47 598	119 917	30 805	26 021
Current expenditure	39 622	32 942	69 649	21 179	43 728	116 832	29 859	25 381
Intergovernmental expenditure	1 985	–	5 093	955	15 231	5 631	6 876	1 500
Capital outlay	7 075	4 953	9 035	2 170	3 870	3 085	948	640
General expenditure by function:								
Education services:								
Education	152	176	1	–	3 341	4 669	1 185	–
Elementary and secondary education	152	176	1	–	3 341	4 669	1 185	–
Higher education	–	–	–	–	–	–	–	–
Libraries	–	1	–	–	1 241	–	571	–
Social services and income maintenance:								
Public welfare	3 832	5 484	25 190	7 105	4 810	54 592	5 103	5 833
Hospitals	–	–	1 198	–	–	–	–	–
Health	5 048	2 916	1 874	684	2 306	3 250	736	558
Transportation:								
Highways	7 947	5 322	11 350	3 998	5 462	5 619	3 883	4 174
Capital outlay	5 257	2 246	191	1 450	2 480	564	483	267
Air transportation	–	–	42	274	–	–	–	266
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	7 647	6 615	4 308	1 125	2 922	4 358	1 622	1 158
Fire protection	–	–	3	–	–	–	–	7
Correction	537	1 778	1 564	528	415	7 581	899	1 719
Protective inspection and regulation	–	–	–	–	–	39	–	–
Environment and housing:								
Natural resources	–	18	484	498	565	849	178	199
Sewerage	–	–	124	33	–	–	–	14
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	–	–	–	–	1 195	–	–	644
Parks and recreation	1 870	2 752	1 269	11	573	2 770	283	–
Housing and community development	–	174	362	–	–	1 704	35	7
Government administration:								
Financial administration	2 059	870	3 261	1 505	1 648	4 001	1 388	1 271
Judicial and legal	4 452	3 434	5 332	1 856	2 906	10 567	2 088	3 063
General public buildings	1 158	1 174	1 993	330	1 198	4 643	788	445
Other	3 115	3 041	8 388	3 022	5 083	4 359	2 837	2 543
Interest on general debt	1 257	100	1 280	31	784	592	130	232
General expenditure, n.e.c.	8 023	3 942	10 680	2 049	13 171	10 324	9 109	3 688
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	13 077	700	13 350	–	8 073	2 400	785	13 930
Long-term	13 077	700	12 600	–	8 047	2 400	785	13 930
Full faith and credit	632	700	11 480	–	7 400	2 400	785	2 695
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	–	–	3 200	–	258	–	–	–
Long-term debt retired	2 642	275	4 970	690	411	800	1 375	940
Cash and security holdings	14 028	16 806	29 459	5 271	23 249	34 416	10 704	8 378
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Indiana—Con.						Iowa	
	Monroe	Porter	St. Joseph	Tippecanoe	Vanderburgh	Vigo	Black Hawk	Linn
Population, 1986	101 697	123 062	241 447	124 393	167 623	109 458	127 607	188 788
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**19 179**	**74 023**	**59 594**	**27 359**	**40 895**	**24 755**	**31 750**	**41 355**
General revenue	19 179	74 023	59 594	27 359	40 650	24 755	31 750	41 355
Intergovernmental revenue	6 510	6 691	20 436	12 135	12 513	8 955	12 520	10 845
From Federal Government	322	24	205	883	138	479	–	805
From State governments	6 160	6 649	20 228	11 238	12 329	8 475	11 618	9 164
From local governments	28	18	3	14	46	1	902	876
General revenue from own sources	12 669	67 332	39 158	15 224	28 137	15 800	19 230	30 510
Taxes	9 312	8 588	22 949	10 520	20 420	10 593	15 096	26 659
Property	7 499	8 517	21 663	8 491	17 124	10 254	14 721	25 977
General sales	–	–	–	–	–	–	–	–
Selective sales	376	–	921	577	–	226	–	–
Income	1 375	–	–	1 241	2 778	–	–	–
Other	60	71	365	211	518	113	375	682
Current charges	924	56 640	9 455	701	954	3 401	654	2 118
Miscellaneous revenue	2 433	2 104	6 754	4 003	6 763	1 806	3 480	1 733
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	–	–	–	–	245	–	–	–
Expenditure, total	**18 167**	**66 656**	**59 187**	**24 035**	**35 378**	**25 647**	**32 282**	**38 240**
By character and object:								
Intergovernmental	477	–	2 583	636	2 879	601	2 143	2 319
To State governments	477	–	2 583	636	2 625	601	2 054	2 143
To local governments	–	–	–	–	254	–	89	176
Current operation	13 809	63 395	45 108	14 901	26 361	19 708	29 033	29 928
Capital outlay	1 045	507	4 736	6 391	729	2 508	836	3 403
Construction	674	–	978	4 291	–	859	–	1 521
Assistance and subsidies	1 337	1 599	6 086	1 683	5 266	2 609	–	–
Interest on debt	1 499	1 155	678	424	16	221	270	590
Insurance benefits and repayments	–	–	–	–	127	–	–	–
Exhibit—Salaries and wages	6 174	32 457	20 860	7 552	13 650	10 553	11 525	13 027
General expenditure	18 167	66 656	59 187	24 035	35 251	25 647	32 282	38 240
Current expenditure	17 122	66 149	54 451	17 644	34 522	23 139	31 446	32 837
Intergovernmental expenditure	477	–	2 583	636	2 879	601	2 143	2 319
Capital outlay	1 045	507	4 736	6 391	729	2 508	836	3 403
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	89	176
Social services and income maintenance:								
Public welfare	2 227	2 814	13 174	3 864	9 648	7 404	10 311	2 634
Hospitals	–	46 617	6 796	–	–	–	2 037	2 143
Health	914	542	1 173	297	214	909	1 982	8 718
Transportation:								
Highways	3 080	3 212	6 723	4 747	4 144	4 155	2 533	5 197
Capital outlay	268	241	3 058	2 759	276	1 207	169	1 501
Air transportation	264	422	673	–	343	503	–	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	804	1 319	3 207	1 733	3 457	1 100	1 784	2 474
Fire protection	18	–	26	60	–	–	–	88
Correction	994	881	1 875	88	1 262	679	1 750	2 953
Protective inspection and regulation	–	–	–	–	–	–	141	111
Environment and housing:								
Natural resources	70	186	554	351	295	242	191	240
Sewerage	–	–	264	–	–	70	–	–
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	632	51	–	–	–	–	157	350
Parks and recreation	245	207	2 115	1 762	1 045	1 022	828	1 170
Housing and community development	–	15	212	100	–	8	25	–
Government administration:								
Financial administration	964	1 437	2 826	1 035	1 853	1 410	1 436	3 174
Judicial and legal	1 919	1 591	3 544	1 956	4 912	1 538	1 449	2 209
General public buildings	802	–	2 061	638	59	323	452	1 320
Other	1 481	4 494	6 378	2 897	6 372	4 872	5 094	2 046
Interest on general debt	1 499	1 155	676	424	16	221	270	590
General expenditure, n.e.c.	2 254	1 713	6 810	4 063	1 631	1 181	1 753	847
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	–	–	–	–	127	–	–	–
Total debt outstanding	15 966	13 612	9 927	9 706	80	3 800	4 320	6 785
Long-term	15 966	13 612	9 927	9 706	80	3 800	4 320	6 785
Full faith and credit	2 785	1 969	6 135	–	80	3 800	4 320	6 785
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	–	–	2 600	3 000	–	–	–	–
Long-term debt retired	928	2 128	3 254	392	200	225	180	910
Cash and security holdings	7 982	15 683	11 882	29 973	19 763	8 326	11 992	15 450
Exhibit—County contribution to own retirement systems	–	–	–	–	141	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Iowa—Con.		Kansas				Kentucky	
	Polk	Scott	Johnson	Sedgwick	Shawnee	Wyandotte	Jefferson	Kenton
Population, 1986	315 774	156 920	318 266	391 133	160 780	174 102	683 106	138 099
Date of end of fiscal year	6/30	6/30	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**125 679**	**25 470**	**123 116**	**147 121**	**46 085**	**45 805**	**230 680**	**43 008**
General revenue	125 641	25 470	123 116	147 121	46 085	45 805	230 680	43 008
Intergovernmental revenue	15 165	4 822	12 559	15 089	2 939	6 258	35 248	9 127
From Federal Government	71	–	635	510	346	1 289	6 636	3 885
From State governments	13 368	4 318	11 517	14 432	2 415	3 111	26 425	3 901
From local governments	1 726	504	407	127	178	1 858	2 185	1 341
General revenue from own sources	110 676	20 648	110 557	132 052	43 146	39 547	195 434	33 881
Taxes	60 421	17 168	84 486	84 357	23 173	33 741	101 186	10 751
Property	58 714	16 644	40 071	40 442	21 848	15 760	44 180	6 049
General sales	–	–	36 368	40 282	–	16 740	–	–
Selective sales	473	–	–	68	161	–	3 548	536
Income	–	–	–	–	–	–	–	3 173
Other	1 234	524	8 047	3 565	1 164	1 241	53 458	993
Current charges	25 858	2 004	6 580	9 811	8 323	2 455	24 331	18 613
Miscellaneous revenue	24 397	1 476	19 491	37 884	13 650	3 351	69 917	4 517
Utility and liquor store revenue	38	–	–	–	–	–	–	–
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**119 243**	**25 000**	**132 262**	**149 730**	**48 583**	**43 848**	**257 112**	**42 381**
By character and object:								
Intergovernmental	7 003	2 468	31 540	31 349	538	15 142	8 542	3
To State governments	7 003	2 468	–	–	–	–	–	–
To local governments	–	–	31 540	31 349	538	15 142	8 542	3
Current operation	88 482	20 950	77 177	69 483	31 043	27 048	123 348	22 725
Capital outlay	3 585	771	1 995	17 937	2 784	1 450	35 829	8 398
Construction	3 137	771	1 217	11 829	–	285	35 033	8 989
Assistance and subsidies	–	525	–	–	–	–	3 979	–
Interest on debt	22 173	286	21 550	30 961	14 238	208	87 414	11 255
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	39 959	8 629	21 587	33 112	13 677	12 112	64 804	9 850
General expenditure	119 206	25 000	132 262	149 730	48 583	43 848	257 112	42 308
Current expenditure	115 621	24 229	130 267	131 793	45 819	42 398	221 283	33 908
Intergovernmental expenditure	7 003	2 468	31 540	31 349	538	15 142	8 542	3
Capital outlay	3 585	771	1 995	17 937	2 784	1 450	35 829	8 398
General expenditure by function:								
Education services:								
Education	–	–	–	834	25	30	804	–
Elementary and secondary education	–	–	–	–	–	–	804	–
Higher education	–	–	–	834	25	30	–	–
Libraries	190	201	4 238	–	–	119	2 655	–
Social services and income maintenance:								
Public welfare	13 921	747	1 643	3 007	–	–	9 838	325
Hospitals	38 886	2 468	–	–	–	340	3 725	–
Health	9 166	5 622	11 831	12 530	3 167	4 560	17 244	3 546
Transportation:								
Highways	6 542	3 414	9 078	18 541	4 743	1 886	3 362	2 042
Capital outlay	600	701	1 217	9 464	943	326	646	58
Air transportation	–	–	1 747	–	–	–	25 209	16 480
Parking facilities	–	–	–	483	–	–	–	–
Other	–	–	–	–	–	–	7 467	–
Public safety:								
Police protection	2 708	1 835	7 724	5 679	4 151	1 971	20 436	1 335
Fire protection	–	–	–	3 572	134	–	355	45
Correction	3 105	1 579	1 773	9 029	4 140	1 156	16 394	3 049
Protective inspection and regulation	107	–	–	383	–	–	787	29
Environment and housing:								
Natural resources	1 554	324	515	1 656	388	475	1 204	103
Sewerage	290	–	9 766	482	–	–	–	–
Capital outlay	241	–	–	37	–	–	–	–
Solid waste management	306	–	–	–	2 823	–	–	6
Parks and recreation	414	889	5 055	3 290	4 018	1 388	4 802	149
Housing and community development	67	–	–	417	483	–	3 594	605
Government administration:								
Financial administration	4 853	3 627	6 743	12 699	4 825	3 069	8 092	412
Judicial and legal	4 092	1 657	3 093	5 523	2 191	2 755	4 683	180
General public buildings	2 079	776	1 896	4 051	562	1 443	2 662	489
Other	3 666	1 515	2 089	1 404	917	1 506	4 963	203
Interest on general debt	22 173	286	21 550	30 961	14 238	208	87 414	11 180
General expenditure, n.e.c.	5 067	60	43 541	37 209	1 800	22 962	33 442	2 128
Utility and liquor store expenditure	37	–	–	–	–	–	–	75
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	340 550	3 480	323 608	364 174	184 869	54 779	1 263 226	246 181
Long-term	340 271	3 480	306 249	361 631	182 790	54 779	1 257 520	246 181
Full faith and credit	8 570	3 480	122 315	34 941	55 848	2 274	73 225	1 275
Utility debt only	–	–	–	–	–	–	–	1 275
Long-term debt issued	40 000	–	32 055	12 824	198 049	52 505	12 640	49 960
Long-term debt retired	15 884	205	22 737	24 550	23 979	150	85 370	4 779
Cash and security holdings	350 968	10 832	193 655	361 953	140 255	60 777	1 000 066	116 679
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Louisiana						
	Caddo	Calcasieu	Jefferson	Lafayette	Ouachita	Rapides	St. Tammany
Population, 1988	272 753	173 099	479 277	171 905	145 864	(NA)	147 207
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	(NA)	12/31
Revenue, total	**36 329**	**91 068**	**467 494**	**32 775**	**29 610**	**(NA)**	**74 047**
General revenue	36 119	89 740	450 991	32 778	29 327	(NA)	73 945
Intergovernmental revenue	9 611	11 211	40 883	4 732	6 206	(NA)	3 353
From Federal Government	2 799	2 217	26 926	2 361	137	(NA)	315
From State governments	6 378	8 978	11 064	2 088	4 601	(NA)	3 038
From local governments	434	16	893	283	1 468	(NA)	-
General revenue from own sources	26 508	78 529	410 108	28 046	23 121	(NA)	70 592
Taxes	19 301	34 384	162 119	17 788	17 041	(NA)	15 064
Property	19 008	24 603	72 465	14 438	12 008	(NA)	8 363
General sales	-	9 223	67 435	2 576	4 100	(NA)	6 505
Selective sales	-	185	15 078	354	280	(NA)	195
Income	-	-	-	-	-	(NA)	-
Other	293	373	7 143	320	653	(NA)	1
Current charges	4 836	18 881	171 259	4 164	2 280	(NA)	47 420
Miscellaneous revenue	2 369	25 464	76 730	6 094	3 800	(NA)	8 108
Utility and liquor store revenue	210	1 328	15 121	-	283	(NA)	102
Insurance trust revenue	-	-	1 382	-	-	(NA)	-
Expenditure, total	**34 277**	**94 850**	**617 032**	**28 929**	**29 297**	**(NA)**	**82 588**
By character and object:							
Intergovernmental	309	1 068	64 871	929	828	(NA)	300
To State governments	309	1 068	1 351	579	526	(NA)	300
To local governments	-	-	63 520	350	302	(NA)	-
Current operation	29 459	63 967	353 463	21 227	23 989	(NA)	67 935
Capital outlay	2 569	9 260	148 875	2 151	1 638	(NA)	5 539
Construction	2 127	5 164	119 369	2 029	1 021	(NA)	5 226
Assistance and subsidies	3	-	3 645	-	-	(NA)	-
Interest on debt	1 937	20 555	44 859	4 622	2 842	(NA)	8 814
Insurance benefits and repayments	-	-	1 319	-	-	(NA)	-
Exhibit—Salaries and wages	18 573	33 913	171 342	15 220	11 850	(NA)	25 242
General expenditure	34 097	90 642	597 302	28 922	29 056	(NA)	82 562
Current expenditure	31 532	83 780	449 068	26 771	27 418	(NA)	77 023
Intergovernmental expenditure	309	1 068	64 871	929	828	(NA)	300
Capital outlay	2 565	6 862	148 234	2 151	1 638	(NA)	5 539
General expenditure by function:							
Education services:							
Education	-	-	43 409	-	975	(NA)	-
Elementary and secondary education	-	-	43 409	-	975	(NA)	-
Higher education	-	-	-	-	-	(NA)	-
Libraries	2 309	1 153	6 448	1 674	1 869	(NA)	4 023
Social services and income maintenance:							
Public welfare	3	-	8 513	550	85	(NA)	123
Hospitals	3 341	15 145	161 954	-	-	(NA)	42 229
Health	1 026	1 966	6 287	715	1 030	(NA)	1 264
Transportation:							
Highways	4 926	10 617	36 611	3 555	2 726	(NA)	7 387
Capital outlay	1 546	120	7 187	4	14	(NA)	1 442
Air transportation	-	2 553	-	3 359	-	(NA)	34
Parking facilities	-	-	-	-	-	(NA)	-
Other	-	-	2 642	-	-	(NA)	-
Public safety:							
Police protection	7 653	9 009	38 810	1 709	6 571	(NA)	6 572
Fire protection	28	4 144	17 037	429	2 023	(NA)	1 950
Correction	4 001	994	6 507	1 972	2 791	(NA)	1 402
Protective inspection and regulation	-	-	4 952	24	-	(NA)	-
Environment and housing:							
Natural resources	-	4 396	25 577	1 187	228	(NA)	422
Sewerage	-	-	106 826	-	593	(NA)	467
Capital outlay	-	-	90 394	-	151	(NA)	-
Solid waste management	433	-	4 968	39	191	(NA)	-
Parks and recreation	199	2 335	8 242	822	239	(NA)	251
Housing and community development	911	1 383	3 345	-	600	(NA)	-
Government administration:							
Financial administration	298	1 637	7 489	922	1 021	(NA)	884
Judicial and legal	1 872	2 187	18 808	1 598	1 987	(NA)	2 806
General public buildings	1 137	1 618	4 123	852	308	(NA)	701
Other	2 869	3 210	8 271	2 670	984	(NA)	1 333
Interest on general debt	1 913	19 869	44 226	4 615	2 767	(NA)	8 788
General expenditure, n.e.c.	1 184	7 446	34 257	2 230	2 048	(NA)	1 926
Utility and liquor store expenditure	180	4 208	18 411	7	241	(NA)	26
Insurance trust expenditure	-	-	1 319	-	-	(NA)	-
Total debt outstanding	39 600	289 449	880 328	68 640	38 786	(NA)	127 913
Long-term	33 440	289 449	880 328	68 020	38 786	(NA)	111 164
Full faith and credit	25 180	10 743	306 078	16 572	3 731	(NA)	16 844
Utility debt only	360	8 016	17 816	49	1 072	(NA)	246
Long-term debt issued	-	26 884	63 697	-	-	(NA)	1 640
Long-term debt retired	4 297	16 116	85 371	1 604	3 138	(NA)	7 902
Cash and security holdings	22 083	262 487	571 883	75 659	29 152	(NA)	173 248
Exhibit—County contribution to own retirement systems	-	-	570	-	-	(NA)	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Maine					Maryland	
	Androscoggin	Cumberland	Kennebec	Penobscot	York	Anne Arundel	Baltimore
Population, 1986	101 125	226 060	111 974	138 247	158 771	406 034	670 320
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**2 306**	**7 486**	**2 618**	**4 079**	**4 219**	**588 587**	**1 042 805**
General revenue	2 306	7 486	2 618	4 079	4 219	562 733	984 223
Intergovernmental revenue	77	1 337	11	429	155	152 833	232 142
From Federal Government	41	128	2	117	3	4 633	14 396
From State governments	-	987	9	212	152	148 200	217 127
From local governments	36	222	-	100	-	-	619
General revenue from own sources	2 229	6 149	2 607	3 650	4 064	409 900	752 081
Taxes	1 616	4 204	2 045	3 006	2 950	320 351	563 153
Property	1 537	4 204	2 008	3 006	2 634	185 185	288 109
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	12 148	32 462
Income	-	-	-	-	-	108 535	193 948
Other	79	-	37	-	316	34 485	48 634
Current charges	477	1 568	454	560	1 022	49 687	97 494
Miscellaneous revenue	136	377	108	84	92	39 862	91 434
Utility and liquor store revenue	-	-	-	-	-	11 577	-
Insurance trust revenue	-	-	-	-	-	14 287	58 582
Expenditure, total	**2 167**	**6 894**	**2 350**	**8 301**	**3 921**	**602 075**	**1 006 159**
By character and object:							
Intergovernmental	47	120	108	-	-	19 951	27 014
To State governments	47	120	108	-	-	16 582	9 602
To local governments	-	-	-	-	-	3 369	17 412
Current operation	1 904	5 869	1 939	3 295	3 801	467 470	783 783
Capital outlay	189	356	303	2 407	51	61 339	113 499
Construction	78	195	274	2 407	8	18 162	104 904
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	27	429	-	599	69	50 475	69 012
Insurance benefits and repayments	-	-	-	-	-	2 840	32 851
Exhibit—Salaries and wages	1 123	3 214	1 318	1 785	1 773	352 804	523 564
General expenditure	2 167	6 894	2 350	8 301	3 921	578 370	973 308
Current expenditure	1 978	6 538	2 047	3 894	3 870	517 031	859 809
Intergovernmental expenditure	47	120	108	-	-	19 951	27 014
Capital outlay	189	356	303	2 407	51	61 339	113 499
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	300 980	451 170
Elementary and secondary education	-	-	-	-	-	276 187	378 210
Higher education	-	-	-	-	-	24 793	72 960
Libraries	-	-	-	-	-	7 095	20 893
Social services and income maintenance:							
Public welfare	-	434	-	30	70	1 319	8 638
Hospitals	-	-	-	-	-	-	-
Health	-	-	81	-	85	16 146	41 841
Transportation:							
Highways	-	-	3	24	8	30 068	49 034
Capital outlay	-	-	-	-	8	9 097	26 373
Air transportation	-	-	-	-	-	-	-
Parking facilities	-	140	-	-	-	-	969
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	371	1 378	373	486	796	40 258	58 039
Fire protection	1	-	-	-	-	29 600	33 508
Correction	733	1 920	793	3 698	1 172	5 683	6 037
Protective inspection and regulation	-	-	-	-	-	3 888	4 152
Environment and housing:							
Natural resources	50	80	56	66	62	-	1 431
Sewerage	-	-	-	-	-	19 276	55 573
Capital outlay	-	-	-	-	-	-	27 027
Solid waste management	-	-	-	-	-	8 032	28 610
Parks and recreation	-	-	-	5	-	18 985	13 954
Housing and community development	-	-	-	-	-	1 573	14 535
Government administration:							
Financial administration	60	71	33	72	134	12 250	6 684
Judicial and legal	250	893	515	613	539	8 047	10 460
General public buildings	345	396	89	259	186	6 290	22 803
Other	58	596	38	26	424	12 778	4 874
Interest on general debt	27	429	-	599	69	38 965	69 012
General expenditure, n.e.c.	272	551	369	423	396	17 157	73 081
Utility and liquor store expenditure	-	-	-	-	-	20 865	-
Insurance trust expenditure	-	-	-	-	-	2 840	32 851
Total debt outstanding	405	4 000	-	4 845	120	850 655	1 133 055
Long-term	405	4 000	-	4 845	120	850 655	1 133 055
Full faith and credit	405	4 000	-	4 845	120	411 874	580 730
Utility debt only	-	-	-	-	-	199 198	-
Long-term debt issued	-	2 600	-	-	-	57 000	178 715
Long-term debt retired	45	175	-	255	120	57 988	43 180
Cash and security holdings	809	3 799	394	3 527	1 037	712 352	1 371 432
Exhibit—County contribution to own retirement systems	-	-	-	-	-	7 042	20 029

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Maryland—Con.						
	Carroll	Frederick	Harford	Howard	Montgomery	Prince Georges	Washington
Population, 1986	111 647	131 451	156 368	151 247	665 240	681 355	114 118
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**132 372**	**184 828**	**180 736**	**273 217**	**1 380 055**	**1 041 435**	**107 679**
General revenue	131 982	182 879	177 431	267 723	1 257 863	1 035 474	107 458
Intergovernmental revenue	51 916	64 874	62 879	57 912	219 475	323 783	46 052
From Federal Government	2 564	1 138	1 056	4 252	17 491	30 024	1 537
From State governments	48 582	63 497	61 823	49 597	200 025	257 548	44 515
From local governments	770	39	-	4 063	1 959	36 211	-
General revenue from own sources	80 046	98 205	114 552	209 811	1 038 388	711 691	61 406
Taxes	64 381	79 424	91 371	175 499	894 013	553 616	48 619
Property	31 739	41 623	48 023	103 230	504 268	274 152	26 758
General sales	-	-	-	-	-	-	-
Selective sales	93	114	135	798	19 348	44 102	151
Income	27 370	31 293	37 846	57 042	277 114	159 805	19 784
Other	5 179	6 394	5 367	14 429	93 283	75 557	1 926
Current charges	4 709	14 443	13 626	20 395	90 793	63 117	6 764
Miscellaneous revenue	10 956	4 338	9 553	13 917	53 582	94 958	6 023
Utility and liquor store revenue	410	1 747	3 304	5 494	102 192	-	221
Insurance trust revenue	-	-	-	-	-	5 961	-
Expenditure, total	**127 858**	**185 896**	**175 320**	**269 494**	**1 457 021**	**1 047 980**	**116 951**
By character and object:							
Intergovernmental	4 125	5 993	2 719	3 947	74 029	50 442	3 941
To State governments	1 902	5 227	1 255	2 283	13 125	520	1 694
To local governments	2 223	766	1 464	1 664	60 904	49 922	2 247
Current operation	100 247	132 026	159 017	215 431	1 055 902	818 764	91 597
Capital outlay	20 714	21 988	10 741	34 838	278 124	95 444	16 690
Construction	15 240	19 082	8 321	25 776	220 576	53 183	8 597
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	2 569	5 888	2 843	15 278	48 966	71 716	4 723
Insurance benefits and repayments	-	-	-	-	-	11 614	-
Exhibit—Salaries and wages	56 106	90 526	105 000	138 182	661 476	530 734	63 368
General expenditure	126 488	183 374	171 878	264 872	1 343 013	1 036 366	115 999
Current expenditure	105 774	141 596	161 137	230 035	1 071 088	940 922	99 309
Intergovernmental expenditure	4 125	5 993	2 719	3 947	74 029	50 442	3 941
Capital outlay	20 714	21 778	10 741	34 837	271 925	95 444	16 690
General expenditure by function:							
Education services:							
Education	86 931	113 280	120 035	156 448	689 995	503 284	81 767
Elementary and secondary education	76 931	101 967	105 651	143 368	631 999	473 693	70 317
Higher education	-	11 313	14 384	13 080	57 996	29 591	11 450
Libraries	2 328	1 104	2 455	3 460	17 263	14 345	675
Social services and income maintenance:							
Public welfare	287	4 859	947	30	12 715	7 669	587
Hospitals	-	-	-	-	-	-	109
Health	1 956	6 809	1 544	2 670	45 612	20 585	1 772
Transportation:							
Highways	13 467	8 936	11 869	12 203	65 645	31 232	7 155
Capital outlay	9 065	3 829	2 655	5 968	48 268	20 611	3 106
Air transportation	-	100	-	-	-	-	1 599
Parking facilities	-	-	-	-	20 954	2 715	-
Other	-	-	-	-	42 226	42 226	-
Public safety:							
Police protection	1 598	1 916	5 677	12 063	66 069	80 124	1 399
Fire protection	1 657	1 748	2 254	2 920	50 979	30 156	1 025
Correction	1 068	1 811	2 427	2 572	11 240	15 835	1 692
Protective inspection and regulation	598	662	1 041	2 256	1 379	5 279	278
Environment and housing:							
Natural resources	846	252	182	390	2 266	1 061	236
Sewerage	874	1 158	3 287	6 370	1 981	5 661	1 548
Capital outlay	-	-	19	-	1 914	106	-
Solid waste management	521	535	3 198	3 733	24 054	27 265	740
Parks and recreation	1 666	1 494	2 554	6 316	73 226	61 710	2 535
Housing and community development	-	597	-	1 798	27 193	22 153	253
Government administration:							
Financial administration	1 118	1 255	1 726	3 509	10 622	17 396	448
Judicial and legal	2 102	1 338	2 192	3 981	13 858	17 558	1 101
General public buildings	2 861	3 362	1 849	4 623	33 881	11 635	1 061
Other	1 188	1 228	2 035	6 617	11 263	6 945	908
Interest on general debt	2 067	4 744	2 048	15 272	48 966	71 716	4 723
General expenditure, n.e.c.	13 355	6 186	4 758	17 661	71 746	59 818	4 388
Utility and liquor store expenditure	1 167	2 521	3 442	4 622	114 008	-	952
Insurance trust expenditure	-	-	-	-	-	11 614	-
Total debt outstanding	35 697	81 220	53 025	220 144	753 619	1 016 021	67 151
Long-term	35 697	81 220	53 025	220 144	746 619	998 021	67 151
Full faith and credit	26 832	65 520	53 025	121 081	568 495	241 450	15 000
Utility debt only	8 865	13 244	27 195	96	-	-	-
Long-term debt issued	2 753	-	10 000	8 309	170 245	62 530	10 000
Long-term debt retired	2 903	2 778	5 194	20 536	66 116	61 551	4 350
Cash and security holdings	34 063	51 104	64 227	93 968	421 832	1 269 124	75 938
Exhibit—County contribution to own retirement systems	-	-	-	-	-	17 230	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts							
	Barnstable	Berkshire	Bristol	Essex	Hampden	Hampshire	Middlesex	Norfolk
Population, 1986	170 563	141 308	484 895	649 388	444 875	141 473	1 367 045	602 548
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**18 531**	**6 821**	**21 509**	**24 418**	**23 793**	**11 444**	**72 378**	**43 867**
General revenue	10 659	4 744	13 115	20 008	19 397	7 723	47 966	32 102
Intergovernmental revenue	363	585	4 360	6 956	8 058	3 003	14 479	12 829
From Federal Government	80	-	2	105	-	-	-	-
From State governments	283	585	4 358	6 251	7 718	2 982	14 322	12 829
From local governments	-	-	-	-	340	21	157	-
General revenue from own sources	10 296	4 159	8 755	13 052	11 339	4 720	33 487	19 273
Taxes	4 478	2 760	6 464	9 546	8 765	2 742	15 113	6 863
Property	4 478	2 760	6 425	9 499	8 739	2 742	15 084	6 823
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	-	-	39	47	26	-	29	40
Current charges	5 641	634	2 042	3 574	2 380	1 791	17 474	10 082
Miscellaneous revenue	179	765	249	532	194	187	900	2 328
Utility and liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue	7 872	2 077	8 394	4 410	4 396	3 721	24 412	11 765
Expenditure, total	**19 535**	**7 041**	**19 380**	**32 828**	**26 595**	**12 689**	**71 185**	**43 588**
By character and object:								
Intergovernmental	-	-	-	-	-	45	-	-
To State governments	-	-	-	-	-	15	-	-
To local governments	-	-	-	-	-	30	-	-
Current operation	11 285	4 483	11 627	18 611	18 201	8 256	42 542	27 482
Capital outlay	-	-	-	5 795	550	230	2 555	3 525
Construction	-	-	-	5 530	-	180	2 451	3 058	
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	16	16	468	78	547	56	500	762
Insurance benefits and repayments	8 234	2 542	7 285	8 344	7 297	4 102	25 588	11 819
Exhibit—Salaries and wages	7 952	2 649	6 910	11 434	8 587	5 965	29 203	15 971
General expenditure	11 301	4 499	12 095	24 484	19 298	8 587	45 597	31 769
Current expenditure	11 301	4 499	12 095	18 689	18 748	8 357	43 042	28 244
Intergovernmental expenditure	-	-	-	-	-	45	-	-
Capital outlay	-	-	-	5 795	550	230	2 555	3 525
General expenditure by function:								
Education services:								
Education	-	-	2 530	7 965	-	-	-	5 435
Elementary and secondary education	-	-	2 530	7 965	-	-	-	5 435
Higher education	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	232	-	-
Hospitals	3 507	-	-	-	-	2 735	12 554	12 959
Health	580	-	27	-	-	-	-	-
Transportation:								
Highways	-	167	-	330	40	12	503	462
Capital outlay	-	-	-	-	-	-	-	10
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	936	47	-	-	-	-	-	-
Fire protection	118	140	-	-	-	8	-	-
Correction	2 145	2 043	3 004	4 876	10 594	3 305	13 512	5 288
Protective inspection and regulation	-	-	-	-	-	20	-	-
Environment and housing:								
Natural resources	228	-	-	-	297	5	-	-
Sewerage	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Solid waste management	-	-	-	-	-	-	-	-
Parks and recreation	-	-	680	-	239	259	-	396
Housing and community development	-	-	-	-	-	-	-	-
Government administration:								
Financial administration	163	114	226	1 801	309	210	973	365
Judicial and legal	-	-	-	590	-	-	-	-
General public buildings	661	293	1 749	4 019	2 816	532	6 851	1 580
Other	1 035	614	1 837	2 005	1 441	541	4 296	2 126
Interest on general debt	16	16	468	78	547	56	500	762
General expenditure, n.e.c.	1 312	1 065	1 774	2 820	3 015	672	6 408	2 398
Utility and liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure	8 234	2 542	7 285	8 344	7 297	4 102	25 588	11 819
Total debt outstanding	-	100	5 330	835	10 080	800	7 790	7 195
Long-term	-	100	5 330	835	10 080	800	7 370	7 195
Full faith and credit	-	100	5 330	835	7 880	800	7 370	7 195
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	2 200	-	-	-
Long-term debt retired	135	175	535	520	1 220	480	2 495	700
Cash and security holdings	46 363	15 467	45 359	41 073	36 565	23 239	151 378	72 404
Exhibit—County contribution to own retirement systems	5 147	2 418	6 029	5 769	5 850	2 557	18 678	8 509

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see text]

Item	Massachusetts—Con.		Michigan					
	Plymouth	Worcester	Bay	Berrien	Calhoun	Genesee	Ingham	Jackson
Population, 1986	424 355	661 067	114 819	183 602	136 887	434 874	277 806	144 442
Date of end of fiscal year	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**14 475**	**35 624**	**81 794**	**70 402**	**41 869**	**183 348**	**128 927**	**44 874**
General revenue	14 475	22 585	53 901	66 752	41 869	141 258	128 927	41 599
Intergovernmental revenue	2 185	3 205	26 971	33 232	26 185	89 153	30 729	20 213
From Federal Government	-	304	2 458	557	2 448	7 512	910	487
From State governments	2 095	2 884	17 890	21 440	19 466	77 733	28 260	12 806
From local governments	90	17	6 623	11 235	4 271	3 908	1 559	6 940
General revenue from own sources	12 290	19 380	26 930	33 520	15 684	52 105	98 198	21 386
Taxes	4 973	9 996	12 543	13 715	7 816	32 199	22 489	8 820
Property	4 942	9 856	12 300	13 244	7 284	31 065	21 521	8 372
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	531	20	-
Income	-	-	-	-	-	-	-	-
Other	31	140	243	471	532	603	948	448
Current charges	7 225	8 458	11 850	15 864	5 343	9 208	70 238	9 896
Miscellaneous revenue	92	926	2 537	3 941	2 525	10 698	5 471	2 668
Utility and liquor store revenue	-	-	3 642	-	-	-	-	-
Insurance trust revenue	-	13 039	1 251	3 650	-	22 090	-	3 275
Expenditure, total	**16 258**	**36 470**	**62 934**	**64 382**	**41 736**	**181 763**	**132 615**	**45 224**
By character and object:								
Intergovernmental	-	75	4 018	-	5 815	7 425	1 703	1 303
To State governments	-	-	3 098	-	5 815	4 934	51	927
To local governments	-	75	920	-	-	2 491	1 652	376
Current operation	16 139	22 392	49 860	55 062	32 378	131 542	118 639	38 234
Capital outlay	119	599	3 847	5 065	1 701	13 763	9 217	1 083
Construction	7	298	2 406	3 677	402	12 791	1 543	-
Assistance and subsidies	-	-	94	35	83	-	119	80
Interest on debt	-	112	3 968	3 276	1 818	4 815	2 937	3 566
Insurance benefits and repayments	-	13 292	1 147	944	-	4 418	-	958
Exhibit—Salaries and wages	8 836	13 929	19 466	24 460	11 733	48 780	59 446	16 096
General expenditure	16 258	23 178	56 492	62 785	41 686	157 345	132 615	43 969
Current expenditure	16 139	22 579	53 461	57 720	39 985	143 582	123 398	42 886
Intergovernmental expenditure	-	75	4 018	-	5 815	7 425	1 703	1 303
Capital outlay	119	599	3 031	5 065	1 701	13 763	9 217	1 083
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Libraries	-	-	1 714	45	-	-	1 397	-
Social services and income maintenance:								
Public welfare	13	-	10 691	4 378	7 213	9 697	11 745	7 316
Hospitals	5 289	5 741	447	12 826	-	-	66 691	1 050
Health	-	-	12 681	13 099	12 491	36 909	8 771	2 475
Transportation:								
Highways	103	796	7 217	7 746	5 886	20 651	9 914	7 897
Capital outlay	-	24	237	2 441	782	919	813	703
Air transportation	-	-	-	-	-	-	-	241
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	84
Public safety:								
Police protection	331	-	4 112	2 237	1 279	11 673	3 016	2 632
Fire protection	271	-	-	-	-	-	-	-
Correction	4 095	9 202	445	3 758	1 257	9 489	4 396	1 714
Protective inspection and regulation	-	-	-	90	34	-	13	233
Environment and housing:								
Natural resources	409	92	261	268	114	1 130	1 336	796
Sewerage	-	-	-	1 592	-	-	-	-
Capital outlay	-	-	-	1 592	-	-	-	-
Solid waste management	-	-	-	-	10	-	295	4 155
Parks and recreation	-	-	475	257	2	3 859	1 408	1 151
Housing and community development	-	-	-	-	-	4 982	-	-
Government administration:								
Financial administration	167	540	1 628	1 427	949	1 156	2 913	1 369
Judicial and legal	-	-	4 122	4 959	6 583	15 883	8 559	5 287
General public buildings	1 336	1 641	906	1 300	1 169	-	988	1 035
Other	2 357	1 945	805	1 104	623	5 610	915	589
Interest on general debt	-	112	2 696	2 623	1 709	4 615	2 937	3 269
General expenditure, n.e.c.	1 893	3 109	8 272	5 080	2 387	31 881	7 321	2 702
Utility and liquor store expenditure	-	-	5 295	653	109	-	-	297
Insurance trust expenditure	-	13 292	1 147	944	-	4 418	-	958
Total debt outstanding	-	1 748	78 293	64 387	15 481	68 537	62 958	64 521
Long-term	-	1 748	78 293	64 387	15 481	68 537	62 998	64 521
Full faith and credit	-	1 748	56 729	64 387	13 961	65 562	53 578	64 521
Utility debt only	-	-	21 584	12 827	975	-	-	4 345
Long-term debt issued	-	500	2 762	-	4 900	21 011	12 432	33 717
Long-term debt retired	-	210	4 335	1 140	9 997	27 891	11 693	24 276
Cash and security holdings	16	78 321	54 877	35 912	3 400	185 529	31 647	56 495
Exhibit—County contribution to own retirement systems	-	8 042	1 670	1 215	-	4 158	-	715

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.							
	Kalamazoo	Kent	Livingston	Macomb	Monroe	Muskegon	Oakland	Ottawa
Population, 1986	217 853	477 507	104 620	697 181	131 973	158 545	1 025 785	171 274
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**71 798**	**176 716**	**31 788**	**213 703**	**73 301**	**88 578**	**355 805**	**64 824**
General revenue	71 083	164 084	31 759	186 928	66 316	88 285	334 501	64 824
Intergovernmental revenue	42 647	79 189	11 656	117 326	37 068	41 076	155 158	45 823
From Federal Government	6 686	8 031	1 417	7 323	1 271	924	11 880	3 310
From State governments	30 795	65 724	8 897	77 485	24 640	38 280	95 838	24 004
From local governments	5 168	7 434	1 342	32 518	11 157	3 872	47 435	18 509
General revenue from own sources	28 436	84 895	20 103	69 602	29 248	27 209	179 345	18 801
Taxes	17 198	28 566	8 341	43 186	13 029	9 055	89 575	10 836
Property	16 477	26 678	7 726	40 104	12 786	8 506	82 444	10 246
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	292	-	-
Income	-	-	-	-	-	-	-	-
Other	721	1 888	615	3 082	243	257	7 131	590
Current charges	6 739	39 845	5 104	9 863	3 223	15 115	24 767	3 284
Miscellaneous revenue	4 499	16 484	6 658	16 533	12 996	3 039	65 003	4 681
Utility and liquor store revenue	-	-	29	-	3 584	291	4 947	-
Insurance trust revenue	715	12 632	-	26 775	3 401	-	16 357	-
Expenditure, total	**70 991**	**170 303**	**32 044**	**170 136**	**58 141**	**88 968**	**341 693**	**61 029**
By character and object:								
Intergovernmental	-	9 721	170	11 951	-	80	6 068	-
To State governments	-	8 307	-	1 069	-	-	2 996	-
To local governments	-	1 414	170	10 882	-	80	3 072	-
Current operation	65 580	134 276	24 672	123 897	49 137	63 649	269 525	43 989
Capital outlay	3 208	32 013	5 855	23 902	1 841	1 495	34 261	11 748
Construction	2 217	13 328	-	19 499	1 200	485	31 339	8 399
Assistance and subsidies	115	222	71	230	44	332	380	33
Interest on debt	1 193	1 744	1 276	6 181	16 659	3 412	25 206	5 259
Insurance benefits and repayments	882	2 327	-	3 975	680	-	6 253	-
Exhibit—Salaries and wages	19 100	48 556	10 130	50 308	14 235	22 265	126 162	16 976
General expenditure	70 053	167 770	31 713	165 972	63 383	66 629	319 677	57 411
Current expenditure	66 845	145 757	25 858	142 070	61 742	65 134	294 857	45 663
Intergovernmental expenditure	-	9 721	170	11 951	-	80	6 068	-
Capital outlay	3 208	12 013	5 855	23 902	1 841	1 495	24 820	11 748
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	2 997	-
Elementary and secondary education	-	-	-	-	-	-	2 997	-
Higher education	-	-	-	-	-	-	-	-
Libraries	-	3 106	88	1 681	2 582	599	1 782	2
Social services and income maintenance:								
Public welfare	5 493	11 661	1 038	12 038	3 192	8 848	2 753	3 334
Hospitals	-	20 745	120	-	-	528	6 121	-
Health	20 593	48 144	3 812	24 378	14 158	18 983	39 539	10 931
Transportation:								
Highways	8 131	22 036	8 738	28 731	8 770	8 580	96 145	11 301
Capital outlay	304	2 010	340	15 949	-	851	8 384	-
Air transportation	1 584	5 487	246	-	-	629	1 078	-
Parking facilities	-	-	-	32	-	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	5 458	6 019	2 845	7 846	3 788	1 834	15 443	2 800
Fire protection	-	245	-	-	504	-	-	-
Correction	-	7 959	7	13 457	2 237	2 316	38 177	869
Protective inspection and regulation	79	-	45	-	-	-	-	-
Environment and housing:								
Natural resources	248	495	268	2 735	514	93	7 969	293
Sewerage	895	2 655	50	13 013	-	5 378	35 064	4 917
Capital outlay	895	2 655	-	1 898	-	-	-	4 917
Solid waste management	28	2 584	-	-	-	2 054	528	674
Parks and recreation	461	2 085	-	455	279	253	8 358	355
Housing and community development	-	-	1	1 290	-	-	4 377	-
Government administration:								
Financial administration	909	2 830	722	4 314	1 157	1 752	12 910	2 041
Judicial and legal	7 295	11 597	3 089	16 627	4 342	5 105	26 987	3 712
General public buildings	1 639	805	413	3 373	1 282	709	12 892	800
Other	1 081	1 516	821	3 859	1 179	1 075	8 726	835
Interest on general debt	1 137	1 538	1 278	5 992	16 199	2 359	23 921	1 841
General expenditure, n.e.c.	14 833	16 264	8 154	26 145	3 200	5 954	13 128	13 106
Utility and liquor store expenditure	56	206	331	189	4 098	2 339	15 763	3 618
Insurance trust expenditure	882	2 327	-	3 975	680	-	6 253	-
Total debt outstanding	25 445	132 574	15 045	107 432	350 592	75 051	430 484	71 606
Long-term	25 445	132 574	15 045	107 432	350 592	75 051	430 484	71 606
Full faith and credit	25 445	132 574	15 045	103 652	83 825	65 477	410 922	71 606
Utility debt only	850	10 950	-	3 240	7 285	21 175	25 705	43 276
Long-term debt issued	-	100 260	3 050	21 166	6 457	7 500	22 525	20 921
Long-term debt retired	8 141	120 075	4 624	27 180	10 855	14 082	27 552	15 933
Cash and security holdings	57 861	243 419	23 810	247 870	331 189	31 375	419 365	22 056
Exhibit—County contribution to own retirement systems	1 405	3 787	-	6 795	2 409	-	11 170	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.				Minnesota			
	Saginaw	St. Clair	Washtenaw	Wayne	Anoka	Dakota	Hennepin	Ramsey
Population, 1988	216 382	140 507	265 959	2 174 950	221 153	226 358	967 887	473 984
Date of end of fiscal year	12/31	12/31	12/31	11/30	12/31	12/31	12/31	12/31
Revenue, total	**77 431**	**77 792**	**93 076**	**862 827**	**84 472**	**77 533**	**674 123**	**261 794**
General revenue	77 431	72 674	87 947	579 711	84 472	77 533	674 123	261 794
Intergovernmental revenue	38 073	33 235	46 533	264 262	39 489	29 942	305 481	126 117
From Federal Government	3 961	1 049	3 301	36 763	4 450	36	13 535	492
From State governments	29 228	27 715	39 082	206 478	33 292	27 767	278 719	120 807
From local governments	4 884	4 471	4 150	21 021	1 747	2 139	13 227	4 818
General revenue from own sources	39 358	39 439	41 414	315 449	44 983	47 591	368 642	135 677
Taxes	17 127	15 382	25 038	141 979	28 491	37 003	216 860	101 929
Property	16 194	14 877	23 246	137 294	27 629	36 997	214 528	95 432
General sales	-	-	-	-	-	-	-	-
Selective sales	507	304	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	426	201	1 792	4 685	862	6	2 332	6 497
Current charges	11 848	10 315	6 572	119 987	8 913	3 410	106 928	13 747
Miscellaneous revenue	10 383	13 742	9 804	53 483	9 579	7 178	44 854	20 001
Utility and liquor store revenue	-	-	-	3 354	-	-	-	-
Insurance trust revenue	-	5 118	5 129	79 762	-	-	-	-
Expenditure, total	**99 989**	**77 770**	**97 399**	**884 849**	**88 541**	**85 811**	**677 018**	**257 704**
By character and object:								
Intergovernmental	-	203	-	38 669	2 831	2 114	24 363	15 704
To State governments	-	-	-	29 838	1 831	2 104	14 346	9 305
To local governments	-	203	-	8 831	1 000	10	10 017	6 399
Current operation	97 794	55 393	89 812	450 795	51 596	50 135	474 373	163 626
Capital outlay	848	1 984	2 226	98 287	18 877	19 153	35 094	11 263
Construction	734	1 163	563	53 343	15 304	19 108	30 420	5 775
Assistance and subsidies	74	46	50	-	14 744	13 756	129 408	65 813
Interest on debt	1 273	18 289	4 185	34 058	493	653	13 780	1 298
Insurance benefits and repayments	-	1 855	1 126	63 042	-	-	-	-
Exhibit—Salaries and wages	30 401	19 452	30 886	156 764	33 339	22 730	231 564	100 495
General expenditure	99 868	75 798	96 216	617 508	88 541	85 811	677 018	257 704
Current expenditure	99 020	73 814	93 990	519 348	69 664	66 658	641 924	246 441
Intergovernmental expenditure	-	203	-	38 669	2 831	2 114	24 363	15 704
Capital outlay	848	1 984	2 226	98 160	18 877	19 152	35 094	11 263
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Libraries	71	1 401	490	1 616	4 248	3 200	18 860	3 268
Social services and income maintenance:								
Public welfare	9 105	5 838	5 243	44 716	32 026	33 843	260 582	143 396
Hospitals	21 379	-	-	13 570	-	-	138 060	2 620
Health	19 238	18 393	25 296	97 505	1 893	3 770	58 777	7 736
Transportation:								
Highways	11 061	12 210	12 268	82 585	14 980	8 079	39 783	14 202
Capital outlay	-	236	916	22 726	11 687	4 893	22 529	5 421
Air transportation	514	141	-	87 760	-	-	-	-
Parking facilities	-	-	-	-	-	-	10	-
Other	-	-	-	151	-	-	-	-
Public safety:								
Police protection	2 324	2 546	7 326	13 924	7 500	3 002	11 257	8 798
Fire protection	-	-	-	-	-	-	-	-
Correction	2 765	1 601	4 803	59 099	4 307	10 390	38 744	23 410
Protective inspection and regulation	-	-	507	-	-	-	-	-
Environment and housing:								
Natural resources	363	369	2 243	6 741	653	295	801	437
Sewerage	303	-	-	55 439	-	-	-	-
Capital outlay	303	-	-	20 846	-	-	-	-
Solid waste management	-	3 058	-	-	207	-	2 071	1 445
Parks and recreation	364	-	1 262	3 190	4 333	1 834	6 447	6 546
Housing and community development	-	-	-	2 952	961	-	-	-
Government administration:								
Financial administration	1 327	964	4 282	19 718	4 652	5 263	17 538	13 389
Judicial and legal	9 227	4 948	8 753	58 937	5 047	7 282	37 963	19 871
General public buildings	1 874	1 785	1 658	3 012	980	3 241	9 923	3 231
Other	1 341	1 021	2 743	8 804	1 941	1 616	8 149	5 159
Interest on general debt	1 152	18 172	4 126	33 437	493	653	13 780	1 298
General expenditure, n.e.c.	17 450	3 151	15 214	24 354	4 250	3 340	14 303	2 898
Utility and liquor store expenditure	121	117	57	4 299	-	-	-	-
Insurance trust expenditure	-	1 855	1 126	63 042	-	-	-	-
Total debt outstanding	35 316	234 481	95 070	824 073	10 370	22 290	217 820	21 290
Long-term	35 316	234 481	95 070	564 073	10 370	22 290	217 820	21 290
Full faith and credit	34 041	24 351	91 150	542 158	10 370	22 290	61 025	21 290
Utility debt only	2 377	2 325	965	12 765	-	-	-	-
Long-term debt issued	9 800	320	1 609	58 500	4 400	1 830	35 234	-
Long-term debt retired	15 739	11 915	3 360	80 314	2 800	-	6 730	4 750
Cash and security holdings	9 867	283 507	76 240	981 934	35 372	38 130	406 451	78 198
Exhibit—County contribution to own retirement systems	-	1 946	2 107	13 493	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see text]

Item	Minnesota—Con.			Mississippi			Missouri	
	St. Louis	Stearns	Washington	Harrison	Hinds	Jackson	Boone	Clay
Population, 1986	201 895	113 818	128 321	172 577	259 924	128 195	108 461	144 869
Date of end of fiscal year	12/31	12/31	12/31	9/30	9/30	9/30	12/31	12/31
Revenue, total	**156 090**	**41 266**	**56 002**	**48 804**	**92 619**	**119 687**	**84 485**	**16 789**
General revenue	156 090	41 266	56 002	48 394	92 619	118 276	84 485	16 789
Intergovernmental revenue	81 762	21 150	22 079	4 253	6 980	2 954	1 457	1 254
From Federal Government	-	2 417	10 305	613	336	156	144	5
From State governments	81 622	18 698	11 774	3 633	6 644	2 798	1 283	1 178
From local governments	170	35	-	7	-	-	30	71
General revenue from own sources	74 298	20 116	33 923	44 141	85 639	115 322	83 008	15 515
Taxes	49 281	14 950	24 447	32 133	24 139	28 683	10 245	12 138
Property	48 738	14 399	23 631	29 010	22 939	25 220	6 214	5 920
General sales	-	-	-	-	-	-	3 934	6 102
Selective sales	-	-	-	2 811	-	2 351	-	-
Income	-	-	-	-	-	-	-	-
Other	543	551	816	312	1 200	1 112	97	116
Current charges	18 046	1 745	5 134	895	55 821	60 008	67 308	2 447
Miscellaneous revenue	6 971	3 421	4 342	11 113	5 679	26 631	5 455	930
Utility and liquor store revenue	-	-	-	410	-	1 421	-	-
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**148 056**	**35 589**	**56 647**	**45 375**	**88 028**	**117 588**	**85 696**	**17 052**
By character and object:								
Intergovernmental	4 179	1 476	1 211	834	-	2 318	479	300
To State governments	4 132	1 453	1 211	-	-	2 318	-	-
To local governments	47	23	-	834	-	-	479	300
Current operation	94 988	21 904	38 251	25 490	73 933	74 852	69 665	11 603
Capital outlay	7 607	3 862	8 730	7 820	10 543	13 999	10 772	3 584
Construction	5 427	3 143	8 416	4 825	4 673	4 357	454	2 500
Assistance and subsidies	38 742	7 381	7 318	-	-	65	-	-
Interest on debt	540	966	1 137	11 231	3 552	26 334	4 780	1 565
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	50 211	9 712	17 298	8 361	20 500	36 658	36 827	5 221
General expenditure	148 056	35 589	56 647	44 842	88 028	115 933	85 696	17 052
Current expenditure	139 449	31 727	47 917	37 022	77 485	101 959	74 924	13 468
Intergovernmental expenditure	4 179	1 476	1 211	834	-	2 318	479	300
Capital outlay	7 607	3 862	8 730	7 820	10 543	13 974	10 772	3 584
General expenditure by function:								
Education services:								
Education	-	-	-	-	1 345	-	-	-
Elementary and secondary education	-	-	-	-	1 345	-	-	-
Higher education	-	-	-	-	-	-	-	-
Libraries	180	493	1 800	516	-	1 419	-	-
Social services and income maintenance:								
Public welfare	91 798	15 485	17 344	760	2 411	613	2 802	119
Hospitals	-	-	-	-	53 812	60 448	67 789	-
Health	2 986	1 327	2 326	1 796	2 300	1 105	279	1 300
Transportation:								
Highways	22 665	6 014	6 309	6 267	4 750	9 312	2 889	2 050
Capital outlay	6 439	3 001	1 451	1 339	-	1 598	559	-
Air transportation	-	-	-	115	-	70	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	4 233	-	3 130	-	-
Public safety:								
Police protection	5 051	2 623	5 090	2 212	2 600	2 122	1 130	1 404
Fire protection	-	-	-	161	1 190	128	-	5
Correction	2 703	1 987	2 309	2 245	1 000	989	1 936	1 355
Protective inspection and regulation	243	-	-	-	350	-	57	-
Environment and housing:								
Natural resources	2 906	393	6 027	91	688	95	87	69
Sewerage	-	-	-	-	-	5	618	-
Capital outlay	-	-	-	-	-	5	149	-
Solid waste management	886	-	298	1 165	-	679	-	-
Parks and recreation	160	455	1 382	2 094	900	752	-	1 650
Housing and community development	-	22	-	-	-	-	-	-
Government administration:								
Financial administration	3 375	1 438	2 483	3 783	3 050	1 428	1 040	1 100
Judicial and legal	4 705	2 410	3 557	2 461	2 600	2 454	1 238	1 010
General public buildings	1 092	264	1 924	3 349	1 150	2 144	149	3 790
Other	2 417	756	2 391	354	2 398	1 848	860	625
Interest on general debt	540	966	1 137	11 140	3 552	26 129	4 780	1 565
General expenditure, n.e.c.	4 349	926	2 290	2 100	3 932	1 065	42	1 010
Utility and liquor store expenditure	-	-	-	533	-	1 635	-	-
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	6 260	18 450	9 145	120 383	52 582	314 840	69 334	22 047
Long-term	6 260	18 450	9 145	120 383	50 667	312 440	68 297	22 047
Full faith and credit	4 366	-	9 145	24 596	14 499	26 729	13 290	22 047
Utility debt only	-	-	-	2 629	-	5 821	-	-
Long-term debt issued	-	-	6 365	1 393	1 112	10 800	16	-
Long-term debt retired	490	290	6 715	11 074	5 842	82 195	3 031	315
Cash and security holdings	27 775	21 277	25 413	119 494	69 997	302 724	31 805	14 000
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see text]

Item	Missouri—Con.					Montana—	Nebraska	
	Greene	Jackson	Jefferson	St. Charles	St. Louis	Yellowstone	Douglas	Lancaster
Population, 1986	198 237	636 350	163 771	181 908	993 184	120 130	414 883	206 067
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	6/30	6/30	6/30
Revenue, total	**18 180**	**108 237**	**14 871**	**45 789**	**357 084**	**46 322**	**78 471**	**53 038**
General revenue	18 180	104 927	14 871	44 412	347 506	46 322	78 471	53 038
Intergovernmental revenue	2 023	16 793	4 028	3 911	32 249	3 012	14 252	22 250
From Federal Government	8	3 564	1 800	17	6 923	982	3	1 128
From State governments	1 996	6 697	2 211	3 884	24 823	1 991	11 852	17 939
From local governments	19	6 532	17	10	503	39	2 397	3 183
General revenue from own sources	16 157	88 134	10 843	40 501	315 257	43 310	64 219	30 788
Taxes	11 998	66 398	9 817	26 540	266 231	35 807	35 266	20 125
Property	2 262	34 795	2 558	6 396	84 933	34 229	29 852	17 812
General sales	9 381	27 749	7 029	19 621	143 372	-	180	-
Selective sales	-	3 285	-	-	31 520	-	1 069	1 015
Income	-	-	-	-	-	-	-	-
Other	355	567	230	523	6 406	1 578	4 165	1 298
Current charges	1 147	5 784	745	3 042	15 389	5 528	22 300	3 359
Miscellaneous revenue	3 012	15 974	281	10 919	33 657	1 975	6 653	7 304
Utility and liquor store revenue	-	-	-	1 377	-	-	-	-
Insurance trust revenue	-	1 310	-	-	9 578	-	-	-
Expenditure, total	**18 896**	**102 221**	**11 696**	**39 811**	**342 523**	**44 515**	**82 723**	**49 011**
By character and object:								
Intergovernmental	593	155	261	850	107 746	20 277	4 762	2 041
To State governments	-	155	108	-	4	-	4 641	303
To local governments	593	-	153	850	107 742	20 277	121	1 738
Current operation	13 292	67 000	9 472	18 205	161 979	21 333	68 649	36 606
Capital outlay	2 500	14 691	1 324	12 040	44 049	1 706	6 634	5 064
Construction	839	12 706	841	8 200	18 549	708	3 591	3 316
Assistance and subsidies	-	-	-	108	-	-	-	-
Interest on debt	2 211	19 836	639	8 608	26 160	1 199	2 678	5 298
Insurance benefits and repayments	-	539	-	-	2 589	-	-	-
Exhibit—Salaries and wages	7 594	33 184	4 756	7 356	95 356	9 030	37 696	20 365
General expenditure	18 596	101 682	11 696	38 69[illegible]	339 934	44 496	82 723	49 011
Current expenditure	16 096	86 991	10 372	26 920	295 885	42 809	76 089	43 947
Intergovernmental expenditure	593	155	261	850	107 746	20 277	4 762	2 041
Capital outlay	2 500	14 691	1 324	11 77[illegible]	44 049	1 687	6 634	5 064
General expenditure by function:								
Education services:								
Education	-	-	92	-	1 832	20 071	77	74
Elementary and secondary education	-	-	92	-	1 800	20 071	77	74
Higher education	-	-	-	-	32	-	-	-
Libraries	-	-	-	-	-	287	-	-
Social services and income maintenance:								
Public welfare	745	3 562	69	369	-	2 639	8 497	7 022
Hospitals	-	8 706	-	-	13	-	14 094	303
Health	352	2 696	78	846	23 782	2 072	4 033	7 861
Transportation:								
Highways	6 738	5 621	3 552	9 485	48 963	2 753	7 594	8 906
Capital outlay	1 352	3 111	963	4 344	18 812	526	4 369	2 496
Air transportation	-	-	-	245	4 444	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	30 000	-	-	-
Public safety:								
Police protection	1 351	3 338	2 085	4 320	30 883	2 164	5 618	2 486
Fire protection	12	-	-	-	-	27	-	-
Correction	1 174	15 063	545	4 630	11 450	2 042	5 176	3 147
Protective inspection and regulation	139	-	135	196	3 364	-	-	-
Environment and housing:								
Natural resources	68	188	-	130	193	1 275	384	1 597
Sewerage	-	9 246	-	2 700	-	4	-	-
Capital outlay	-	6 265	-	1 900	-	-	-	-
Solid waste management	-	-	21	-	-	368	1 856	-
Parks and recreation	24	8 129	169	-	11 907	2 393	904	-
Housing and community development	-	-	-	-	4 908	-	-	-
Government administration:								
Financial administration	1 515	6 675	1 424	1 936	12 299	853	6 832	2 884
Judicial and legal	1 588	8 838	449	1 136	13 725	2 299	8 168	3 837
General public buildings	1 520	2 562	469	370	22 900	477	-	2 597
Other	953	2 320	614	1 278	4 210	740	2 800	1 328
Interest on general debt	2 211	19 836	639	8 608	26 160	1 199	2 678	5 298
General expenditure, n.e.c.	206	4 900	1 355	2 448	88 901	2 833	14 012	3 671
Utility and liquor store expenditure	-	-	-	1 114	-	19	-	-
Insurance trust expenditure	-	539	-	-	2 589	-	-	-
Total debt outstanding	30 501	291 008	5 700	87 544	403 469	10 856	41 245	73 535
Long-term	30 501	291 008	5 700	87 544	387 169	10 601	41 245	73 535
Full faith and credit	-	51 580	5 700	[illegible] 850	80 000	7 750	15 495	-
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	-	9 000	-	2 500	83 600	-	8 470	-
Long-term debt retired	1 089	13 559	500	7 720	20 925	823	1 745	2 155
Cash and security holdings	40 695	190 919	4 639	85 252	532 351	15 573	51 001	91 743
Exhibit—County contribution to own retirement systems	-	1 058	-	-	5 124	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Nevada		New Hampshire			New Jersey	
	Clark	Washoe	Hillsborough	Merrimack	Rockingham	Atlantic	Bergen
Population, 1988	574 614	226 616	314 304	109 704	221 802	205 503	837 084
Date of end of fiscal year	6/30	6/30	6/30	12/31	12/31	12/31	12/31
Revenue, total	**679 380**	**149 080**	**31 236**	**15 755**	**18 645**	**108 582**	**316 875**
General revenue	621 879	148 655	31 236	15 755	18 645	108 582	316 875
Intergovernmental revenue	165 961	53 398	6 228	5 453	5 761	32 108	57 194
From Federal Government	27 530	5 692	–	–	187	32	1 766
From State governments	113 687	45 791	6 228	5 453	5 574	31 715	51 383
From local governments	24 764	1 915	–	–	–	361	4 075
General revenue from own sources	455 898	95 257	25 008	10 302	12 884	76 474	259 681
Taxes	177 912	55 715	20 104	6 747	9 340	61 008	155 156
Property	83 187	27 524	20 104	6 747	9 340	58 054	150 496
General sales	–	6 106	–	–	–	–	–
Selective sales	47 842	17 524	–	–	–	–	–
Income	–	–	–	–	–	–	–
Other	46 883	4 561	–	–	–	2 954	4 660
Current charges	207 463	19 605	3 375	3 119	3 107	10 480	95 920
Miscellaneous revenue	70 523	19 937	1 529	436	437	4 986	8 605
Utility and liquor store revenue	57 501	425	–	–	–	–	–
Insurance trust revenue	–	–	–	–	–	–	–
Expenditure, total	**698 830**	**142 815**	**34 475**	**13 372**	**18 006**	**104 493**	**321 922**
By character and object:							
Intergovernmental	3 351	350	6 188	1 953	4 287	3 949	12 843
To State governments	–	264	6 188	1 953	4 287	3 914	12 592
To local governments	3 351	86	–	–	–	35	251
Current operation	445 392	103 888	18 720	10 589	12 709	79 311	249 437
Capital outlay	141 994	19 970	6 692	164	316	1 300	39 600
Construction	98 622	14 763	6 195	63	–	168	36 009
Assistance and subsidies	–	–	1 220	–	–	15 238	7 074
Interest on debt	98 093	18 607	1 647	666	694	4 095	12 969
Insurance benefits and repayments	–	–	–	–	–	–	–
Exhibit—Salaries and wages	214 400	51 358	10 942	6 167	8 837	31 717	153 852
General expenditure	602 225	142 000	34 475	13 372	18 006	104 493	321 922
Current expenditure	499 649	122 030	27 763	13 208	17 800	103 193	282 323
Intergovernmental expenditure	3 351	350	6 188	1 953	4 287	3 949	12 843
Capital outlay	102 576	19 970	6 692	164	316	1 300	39 600
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	20 177	66 251
Elementary and secondary education	–	–	–	–	–	4 414	35 598
Higher education	–	–	–	–	–	15 763	30 653
Other	–	–	–	–	–	–	–
Libraries	–	3 049	24	–	–	1 973	–
Social services and income maintenance:							
Public welfare	15 973	8 781	18 814	9 483	10 948	28 959	19 900
Hospitals	86 993	–	–	–	–	3 702	69 884
Health	9 204	5 213	–	–	–	641	7 446
Other	–	–	–	–	–	–	–
Transportation:							
Highways	40 918	14 354	–	–	–	2 122	21 634
Capital outlay	31 130	8 092	–	–	–	–	18 840
Air transportation	57 535	–	–	–	–	–	–
Parking facilities	303	–	–	–	–	–	–
Other	–	–	–	–	–	–	350
Public safety:							
Police protection	65 693	10 543	1 436	442	1 082	2 820	10 198
Fire protection	23 209	4 312	–	–	3	19	–
Correction	33 052	18 737	10 660	1 196	1 732	5 123	14 325
Protective inspection and regulation	5 192	1 330	–	–	–	101	264
Environment and housing:							
Natural resources	6 320	406	372	189	223	258	2
Sewerage	33 987	340	–	–	–	–	–
Capital outlay	13 812	–	–	–	–	–	–
Solid waste management	–	–	–	–	–	11	–
Parks and recreation	40 148	18 026	–	–	–	746	10 736
Housing and community development	1 911	62	–	–	–	157	–
Government administration:							
Financial administration	14 468	7 036	239	440	47	1 323	4 971
Judicial and legal	26 453	12 137	1 575	277	464	7 342	13 615
General public buildings	9 626	4 730	599	283	1 181	1 907	6 329
Other	6 291	5 507	1 109	145	801	4 181	4 615
Interest on general debt	90 948	18 462	1 647	666	694	4 695	12 969
General expenditure, n.e.c.	32 021	8 975	–	271	933	18 046	38 219
Utility and liquor store expenditure	86 605	815	–	–	–	–	–
Insurance trust expenditure	–	–	–	–	–	–	–
Total debt outstanding	1 211 281	210 924	22 265	5 075	4 385	69 256	186 688
Long-term	1 208 678	200 395	22 265	5 075	4 385	56 370	185 688
Full faith and credit	371 528	66 410	22 265	5 075	4 385	56 370	185 688
Utility debt only	125 411	–	–	–	–	–	–
Long-term debt issued	261 443	10 780	–	–	–	11 970	24 665
Long-term debt retired	70 295	1 627	2 005	725	660	14 745	17 845
Cash and security holdings	815 017	161 533	16 964	1 631	3 592	59 619	106 930
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.						
	Burlington	Camden	Cumberland	Essex	Gloucester	Hudson	Mercer
Population, 1986	(NA)	492 841	135 373	842 053	211 554	551 889	320 894
Date of end of fiscal year	(NA)	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**(NA)**	**241 841**	**67 513**	**502 793**	**81 584**	**254 849**	**117 717**
General revenue	(NA)	241 841	67 513	501 400	81 584	254 849	117 717
Intergovernmental revenue	(NA)	85 218	32 242	237 907	26 089	127 811	20 284
From Federal Government	(NA)	613	20	6 231	3 256	3 488	555
From State governments	(NA)	84 366	32 222	226 121	24 702	122 753	19 729
From local governments	(NA)	239	-	3 555	131	1 560	-
General revenue from own sources	(NA)	156 623	35 271	263 493	53 475	127 038	97 433
Taxes	(NA)	123 409	27 515	223 906	39 950	97 340	70 947
Property	(NA)	122 409	27 515	221 891	39 706	97 335	70 397
General sales	(NA)	-	-	-	-	-	-
Selective sales	(NA)	-	-	-	-	-	-
Income	(NA)	-	-	-	-	-	-
Other	(NA)	1 000	-	2 017	244	5	550
Current charges	(NA)	32 633	6 886	34 248	9 490	21 161	23 157
Miscellaneous revenue	(NA)	10 581	870	5 339	4 035	8 537	3 329
Utility and liquor store revenue	(NA)	-	-	-	-	-	-
Insurance trust revenue	(NA)	-	-	1 393	-	-	-
Expenditure, total	**(NA)**	**256 699**	**74 509**	**532 471**	**83 733**	**242 595**	**124 742**
By character and object:							
Intergovernmental	(NA)	6 407	2 361	20 203	2 392	22 018	7 345
To State governments	(NA)	6 407	2 361	19 961	2 141	15 136	-
To local governments	(NA)	-	-	242	251	6 882	7 345
Current operation	(NA)	173 431	39 496	324 355	60 436	154 075	104 142
Capital outlay	(NA)	2 410	7 085	17 293	3 841	4 568	5 292
Construction	(NA)	1 434	4 238	10 751	3 657	4 406	4 694
Assistance and subsidies	(NA)	64 635	25 082	148 044	13 892	59 095	2 318
Interest on debt	(NA)	9 816	1 483	12 895	3 372	2 839	5 845
Insurance benefits and repayments	(NA)	-	-	9 881	-	-	-
Exhibit—Salaries and wages	(NA)	73 679	25 049	192 524	28 457	81 798	72 659
General expenditure	(NA)	256 699	74 509	522 790	83 733	242 595	124 742
Current expenditure	(NA)	254 288	67 424	505 497	79 892	236 027	119 450
Intergovernmental expenditure	(NA)	6 407	2 361	20 203	2 392	22 018	7 345
Capital outlay	(NA)	2 410	7 085	17 293	3 841	4 568	5 292
General expenditure by function:							
Education services:							
Education	(NA)	28 564	9 783	64 941	19 309	28 170	29 479
Elementary and secondary education	(NA)	7 982	2 216	32 603	6 079	15 212	4 206
Higher education	(NA)	20 582	7 567	32 338	13 230	12 958	25 274
Other	(NA)	-	-	-	-	-	-
Libraries	(NA)	-	257	-	2 501	-	-
Social services and income maintenance:							
Public welfare	(NA)	103 881	32 413	185 486	22 893	79 590	21 094
Hospitals	(NA)	9 313	2 474	85 399	1 702	45 505	12 578
Health	(NA)	18 921	718	3 787	2 874	2 836	1 822
Other	(NA)	-	-	-	-	-	-
Transportation:							
Highways	(NA)	6 606	3 727	7 418	2 539	4 242	9 206
Capital outlay	(NA)	1 000	1 956	3 474	54	2 225	3 027
Air transportation	(NA)	-	-	-	-	-	1 113
Parking facilities	(NA)	-	-	-	-	-	370
Other	(NA)	-	-	-	-	-	-
Public safety:							
Police protection	(NA)	8 583	1 586	13 274	1 300	5 395	3 372
Fire protection	(NA)	218	-	-	83	6	129
Correction	(NA)	11 219	7 275	42 130	4 807	13 189	8 898
Protective inspection and regulation	(NA)	221	99	-	77	67	-
Environment and housing:							
Natural resources	(NA)	-	39	-	340	357	132
Sewerage	(NA)	-	-	-	-	-	-
Capital outlay	(NA)	-	-	-	-	-	-
Solid waste management	(NA)	1 241	-	247	193	-	-
Parks and recreation	(NA)	75	66	14 631	708	3 119	3 484
Housing and community development	(NA)	-	-	3 512	1 501	2 980	-
Government administration:							
Financial administration	(NA)	2 049	332	4 790	1 126	2 265	1 237
Judicial and legal	(NA)	13 904	2 048	31 985	4 123	15 655	4 029
General public buildings	(NA)	4 514	866	7 425	2 627	4 956	581
Other	(NA)	2 799	1 358	5 509	939	2 116	2 005
Interest on general debt	(NA)	9 816	1 483	12 895	3 372	2 839	5 845
General expenditure, n.e.c.	(NA)	35 175	9 978	58 373	10 619	29 329	19 749
Utility and liquor store expenditure	(NA)	-	-	-	-	-	-
Insurance trust expenditure	(NA)	-	-	9 681	-	-	-
Total debt outstanding	(NA)	121 181	24 800	224 414	50 008	30 836	83 415
Long-term	(NA)	119 421	17 046	179 214	45 156	30 836	83 415
Full faith and credit	(NA)	119 421	17 046	179 214	45 156	30 836	83 415
Utility debt only	(NA)	-	-	-	-	-	-
Long-term debt issued	(NA)	-	-	73 000	-	-	-
Long-term debt retired	(NA)	9 563	1 712	32 250	1 994	2 840	6 034
Cash and security holdings	(NA)	35 022	14 549	94 867	45 672	48 589	18 643
Exhibit—County contribution to own retirement systems	(NA)	-	-	6 983	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.							
	Middlesex	Monmouth	Morris	Ocean	Passaic	Somerset	Sussex	Union
Population, 1986	638 322	542 747	419 186	392 686	480 985	215 710	123 695	504 096
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**267 625**	**238 159**	**145 010**	**142 244**	**176 129**	**99 028**	**44 357**	**220 048**
General revenue	267 625	238 157	145 010	142 244	176 129	99 028	44 357	220 048
Intergovernmental revenue	72 779	61 609	28 060	25 633	75 610	12 428	9 344	81 198
From Federal Government	4 434	5 879	2 770	2 728	4 002	1 558	-	4 812
From State governments	62 573	55 420	23 986	22 105	66 650	10 870	9 344	68 551
From local governments	5 772	310	1 304	802	4 958	-	-	7 835
General revenue from own sources	194 846	176 548	116 950	116 611	100 519	86 600	35 013	138 850
Taxes	148 492	118 859	88 248	92 457	87 343	69 643	27 810	104 724
Property	144 905	111 795	85 489	91 767	84 984	68 813	27 558	102 786
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	3 587	7 064	2 759	690	2 359	830	252	1 938
Current charges	34 401	44 811	23 364	17 484	5 763	12 482	4 827	29 608
Miscellaneous revenue	11 953	12 878	5 338	6 670	7 413	4 475	2 376	4 520
Utility and liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue	-	2	-	-	-	-	-	1
Expenditure, total	**267 185**	**251 206**	**138 135**	**150 141**	**171 983**	**98 159**	**46 928**	**233 520**
By character and object:								
Intergovernmental	11 920	14 505	4 514	2 589	9 944	3 545	2 492	14 341
To State governments	9 609	11 628	4 274	2 473	9 745	2 544	1 578	11 883
To local governments	2 317	2 877	240	116	199	1 001	914	2 458
Current operation	204 333	182 699	114 059	95 459	105 765	68 155	32 617	166 283
Capital outlay	41 208	21 084	9 926	34 594	18 899	16 648	8 891	22 160
Construction	37 511	12 680	5 823	26 790	17 171	14 247	4 547	17 435
Assistance and subsidies	17 605	22 935	4 309	12 137	32 343	3 685	1 268	27 095
Interest on debt	11 899	9 944	4 727	5 362	4 712	6 126	1 660	3 538
Insurance benefits and repayments	-	39	-	-	-	-	-	103
Exhibit—Salaries and wages	118 492	91 864	62 848	47 891	58 302	31 473	14 403	86 358
General expenditure	267 185	251 167	138 135	150 141	171 983	98 159	46 928	233 417
Current expenditure	245 967	230 083	128 209	115 547	152 764	81 511	38 037	211 257
Intergovernmental expenditure	11 920	14 505	4 514	2 589	9 944	3 545	2 492	14 341
Capital outlay	41 208	21 084	9 926	34 594	18 899	16 648	8 891	22 160
General expenditure by function:								
Education services:								
Education	62 569	50 620	30 646	26 984	40 882	23 210	7 755	47 631
Elementary and secondary education	26 172	13 765	3 760	7 261	22 652	6 753	6 885	13 676
Higher education	36 397	36 855	26 886	19 723	18 230	16 457	890	33 955
Other	-	-	-	-	-	-	-	-
Libraries	-	3 744	3 140	7 673	-	2 917	-	5
Social services and income maintenance:								
Public welfare	39 363	52 876	19 418	18 499	58 274	8 119	6 195	45 197
Hospitals	31 608	5 988	5 506	1 530	15 085	2 544	1 042	24 481
Health	10 414	7 251	4 721	7 071	1 409	3 719	2 137	3 870
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	15 628	10 864	9 658	22 727	3 549	4 427	6 704	5 692
Capital outlay	12 232	4 431	3 328	15 157	1 789	136	2 842	2 795
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	303	-	-	-	-	-	-	-
Other	-	-	544	-	-	-	188	-
Public safety:								
Police protection	3 661	3 430	4 338	3 550	1 226	1 652	551	3 615
Fire protection	147	233	207	116	7	-	24	11
Correction	19 768	13 564	6 865	8 962	10 979	5 450	3 100	15 832
Protective inspection and regulation	553	191	87	1 618	124	52	164	247
Environment and housing:								
Natural resources	177	319	505	1 849	369	329	145	210
Sewerage	1 859	-	-	-	1 306	-	-	-
Capital outlay	-	-	-	-	1 306	-	-	-
Solid waste management	971	17 119	-	310	-	2 324	3 610	-
Parks and recreation	10 407	13 687	9 125	5 783	2 065	3 696	-	7 414
Housing and community development	3 708	4 914	2 488	1 128	1 958	1 123	-	4 371
Government administration:								
Financial administration	3 001	2 273	3 505	2 391	1 455	1 501	514	4 995
Judicial and legal	15 563	11 551	7 918	6 436	9 061	4 895	2 482	17 068
General public buildings	3 481	4 871	5 307	3 290	2 227	3 780	2 552	5 740
Other	2 206	2 394	3 272	1 753	1 737	1 736	915	2 332
Interest on general debt	11 899	9 944	4 727	5 362	4 712	6 126	1 660	3 538
General expenditure, n.e.c.	49 879	35 354	16 160	23 107	15 237	20 570	7 210	41 298
Utility and liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure	-	39	-	-	-	-	-	103
Total debt outstanding	165 189	169 612	74 494	81 618	145 050	102 315	8 379	50 935
Long-term	141 659	137 815	74 494	81 618	114 694	68 999	2 378	50 935
Full faith and credit	141 659	98 415	74 494	81 618	58 706	68 999	2 378	45 786
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	14 920	4 500	9 707	21 035	67 191	-	-	9 243
Long-term debt retired	20 662	9 961	8 047	3 968	6 342	8 040	345	4 380
Cash and security holdings	71 267	104 856	50 002	60 702	78 838	53 604	13 215	55 049
Exhibit—County contribution to own retirement systems	-	25	-	-	-	-	-	125

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Mexico		New York					
	Bernalillo	Dona Ana	Albany	Broome	Chautauqua	Dutchess	Erie	Monroe
Population, 1988	474 392	122 975	283 400	210 784	143 130	258 773	964 742	702 591
Date of end of fiscal year	6/30	6/30	12/31	6/30	12/31	12/31	12/31	12/31
Revenue, total	**87 630**	**51 551**	**296 158**	**173 638**	**100 434**	**157 187**	**922 573**	**725 946**
General revenue	87 630	51 551	286 158	172 319	100 140	157 187	896 509	704 556
Intergovernmental revenue	9 022	6 028	149 712	62 250	32 583	55 630	316 555	261 819
From Federal Government	357	864	171	3 810	523	2 995	5 735	29 081
From State governments	8 665	5 035	143 406	58 074	30 734	50 938	293 183	225 648
From local governments	-	130	6 135	366	1 326	1 697	17 637	7 090
General revenue from own sources	58 608	45 523	136 446	110 069	67 557	101 557	581 954	442 737
Taxes	50 548	8 837	106 569	70 701	48 607	66 844	416 533	315 411
Property	32 740	5 010	15 603	22 799	22 091	43 722	142 272	138 958
General sales	17 722	3 776	89 245	46 965	25 686	22 625	266 474	171 116
Selective sales	-	-	1 123	406	206	1 202	3 781	2 459
Income	-	-	-	-	-	-	-	-
Other	86	51	590	529	644	1 295	4 006	3 178
Current charges	2 601	34 921	17 876	26 866	10 531	21 786	106 334	68 248
Miscellaneous revenue	5 459	1 765	12 001	12 482	8 419	10 927	59 087	59 080
Utility and liquor store revenue	-	-	-	1 319	294	-	24 064	20 488
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**88 319**	**52 754**	**241 634**	**177 257**	**107 022**	**159 955**	**922 928**	**737 057**
By character and object:								
Intergovernmental	16 117	-	55 574	32 956	19 664	9 897	208 155	128 554
To State governments	9 810	-	15 272	9 803	7 563	9 396	58 653	44 092
To local governments	6 307	-	40 302	23 153	12 101	501	149 502	84 462
Current operation	35 793	49 013	124 267	99 510	57 881	121 583	459 885	360 545
Capital outlay	3 803	2 888	12 126	20 190	6 094	13 762	48 050	86 938
Construction	1 254	2 209	11 794	17 925	3 684	9 156	36 068	81 935
Assistance and subsidies	-	-	14 874	13 420	16 269	8 901	137 173	103 505
Interest on debt	2 597	853	34 893	11 181	7 114	5 832	89 865	57 515
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	21 199	21 729	57 486	48 447	22 748	58 452	214 044	149 744
General expenditure	58 310	52 754	241 634	173 022	106 417	159 955	893 034	710 255
Current expenditure	54 507	49 866	229 508	152 832	100 324	146 193	857 084	635 305
Intergovernmental expenditure	16 117	-	55 574	32 956	19 664	9 897	208 155	128 554
Capital outlay	3 803	2 888	12 126	20 190	6 093	13 762	35 940	74 950
General expenditure by function:								
Education services:								
Education	-	-	7 581	19 733	3 661	28 274	101 589	109 881
Elementary and secondary education	-	-	4 139	1 744	2 545	-	69 465	58 621
Higher education	-	-	3 442	17 989	1 116	28 274	32 124	45 260
Other	-	-	-	-	-	-	-	-
Libraries	427	39	-	1 592	81	258	17 635	6 300
Social services and income maintenance:								
Public welfare	434	3 607	76 129	49 875	42 525	36 138	312 033	212 069
Hospitals	9 179	34 343	-	-	-	-	98 036	32 477
Health	627	356	10 687	9 168	3 578	21 983	38 448	27 926
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	4 873	1 881	13 049	12 348	12 281	10 831	34 630	22 275
Capital outlay	183	140	3 612	6 732	3 653	3 053	15 662	8 587
Air transportation	-	1 209	3 160	1 081	417	591	-	7 781
Parking facilities	-	-	-	-	-	36	-	1 583
Other	-	-	1 007	-	-	-	8 222	2 155
Public safety:								
Police protection	8 319	1 884	2 827	2 239	3 047	5 846	16 899	22 348
Fire protection	1 709	630	-	61	85	760	1 025	394
Correction	7 260	1 107	14 292	6 208	3 183	10 517	29 435	27 976
Protective inspection and regulation	-	166	-	-	-	-	-	401
Environment and housing:								
Natural resources	101	536	94	667	483	837	291	2 132
Sewerage	-	-	5 024	-	2 430	-	19 183	75 999
Capital outlay	-	-	220	-	798	-	4 196	49 370
Solid waste management	-	1 083	-	1 082	2 459	-	-	8 840
Parks and recreation	2 233	112	652	3 692	438	2 279	10 867	10 686
Housing and community development	288	1 198	-	-	-	589	2 790	1 721
Government administration:								
Financial administration	6 139	921	4 234	1 211	1 098	1 599	9 235	7 036
Juridical and legal	329	218	2 739	1 927	1 556	2 632	14 923	14 236
General public buildings	1 997	494	2 576	642	958	2 323	11 176	-
Other	3 179	1 445	2 839	2 496	2 119	3 562	6 595	7 160
Interest on general debt	2 597	853	34 893	11 181	7 114	5 832	89 977	54 891
General expenditure, n.e.c.	8 419	1 052	60 051	47 801	18 924	24 776	95 245	80 008
Utility and liquor store expenditure	-	-	-	4 235	605	-	29 894	26 802
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	32 605	13 701	480 026	145 782	86 442	72 999	840 226	801 492
Long-term	32 605	13 701	476 563	132 787	83 231	68 935	794 647	721 148
Full faith and credit	32 605	3 600	438 010	37 841	16 688	32 032	348 704	254 814
Utility debt only	-	-	-	-	-	-	83 780	57 223
Long-term debt issued	-	-	-	-	-	-	14 750	71 160
Long-term debt retired	8 585	380	51 463	9 920	4 248	4 996	58 503	74 052
Cash and security holdings	52 772	11 730	106 704	120 188	77 568	52 486	513 559	585 903
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.							
	Nassau	Niagara	Oneida	Onondaga	Orange	Oswego	Rensselaer	Rockland
Population, 1986	1 323 037	216 886	248 513	463 151	281 682	119 552	151 744	265 900
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**1 532 561**	**177 380**	**166 770**	**441 366**	**204 414**	**81 909**	**114 517**	**274 286**
General revenue	1 532 561	174 669	166 770	436 471	204 414	81 909	114 517	272 234
Intergovernmental revenue	365 263	57 946	70 929	129 508	62 548	26 070	46 635	79 740
From Federal Government	76 793	994	2 065	1 818	2 308	663	1 006	13 749
From State governments	288 406	55 301	62 280	118 024	58 317	24 475	42 167	64 879
From local governments	64	1 651	6 584	9 666	1 921	932	3 462	1 112
General revenue from own sources	1 167 298	116 723	95 841	306 963	141 868	55 839	67 882	192 494
Taxes	932 144	80 961	58 634	295 548	87 315	40 179	38 949	82 060
Property	464 994	35 235	21 822	120 133	42 089	39 421	14 504	40 640
General sales	446 503	44 360	36 111	112 548	44 672	-	23 253	40 214
Selective sales	14 747	406	684	1 434	582	196	420	824
Income	-	-	-	-	-	-	-	-
Other	5 900	960	37	1 435	12	562	772	382
Current charges	146 441	18 240	26 205	42 438	41 490	6 922	22 820	85 529
Miscellaneous revenue	88 713	17 522	11 002	28 977	13 123	8 738	6 113	24 905
Utility and liquor store revenue	-	2 691	-	4 895	-	-	-	2 052
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**1 543 087**	**172 297**	**162 639**	**459 387**	**184 229**	**77 159**	**120 050**	**279 389**
By character and object:								
Intergovernmental	141 613	40 034	25 381	78 826	14 380	1 051	15 495	12 889
To State governments	67 510	12 446	11 854	22 594	12 871	365	7 364	12 119
To local governments	74 103	27 588	13 527	56 232	1 489	686	8 131	770
Current operation	1 092 977	90 935	95 409	281 787	138 196	54 799	90 260	201 247
Capital outlay	164 548	3 790	9 413	22 591	7 936	7 277	3 831	37 699
Construction	150 294	1 788	7 917	19 027	4 740	5 399	2 177	35 596
Assistance and subsidies	38 514	26 555	24 575	40 595	19 804	8 868	8 550	12 679
Interest on debt	105 435	10 973	7 861	35 568	5 933	5 164	1 894	14 855
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	594 130	37 392	43 294	123 180	49 985	19 862	42 356	71 087
General expenditure	1 528 924	169 705	162 639	454 646	184 229	77 159	120 050	271 890
Current expenditure	1 378 539	166 184	153 226	432 158	176 293	69 882	116 219	234 192
Intergovernmental expenditure	141 613	40 034	25 381	78 826	14 380	1 051	15 495	12 889
Capital outlay	150 385	3 521	9 413	22 532	7 936	7 277	3 831	37 698
General expenditure by function:								
Education services:								
Education	120 324	24 051	24 745	35 331	26 050	2 470	34 858	38 106
Elementary and secondary education	35 354	3 552	1 538	8 350	4 807	1 784	2 863	5 433
Higher education	84 970	20 499	23 207	26 981	21 243	686	31 995	32 673
Other	-	-	-	-	-	-	-	-
Libraries	200	279	333	7 387	-	79	148	8
Social services and income maintenance:								
Public welfare	184 151	59 198	60 708	134 390	74 957	25 444	35 285	49 851
Hospitals	169 131	-	-	-	-	-	-	45 317
Health	70 380	8 535	6 593	22 939	11 975	4 724	8 401	12 954
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	58 032	5 139	10 292	27 003	9 684	11 997	8 386	5 305
Capital outlay	27 459	1 498	4 121	11 445	3 219	2 970	314	459
Air transportation	-	-	1 083	-	687	176	-	-
Parking facilities	-	-	-	-	60	-	-	-
Other	43 709	996	-	2 382	-	-	507	-
Public safety:								
Police protection	283 782	6 259	3 295	15 055	2 528	2 910	1 593	6 482
Fire protection	3 613	89	394	638	383	324	-	429
Correction	88 530	5 704	7 092	24 083	9 473	2 738	5 658	8 456
Protective inspection and regulation	-	-	-	-	-	-	-	82
Environment and housing:								
Natural resources	2 753	443	556	1 882	758	678	517	186
Sewerage	119 100	1 457	4 677	20 084	1 289	-	2 300	30 896
Capital outlay	76 648	281	1 621	352	190	-	41	25 643
Solid waste management	-	428	1 500	-	3 561	3 522	12	8
Parks and recreation	46 532	1 842	608	9 390	2 229	370	410	822
Housing and community development	10 288	2	-	1 122	506	-	1	1 507
Government administration:								
Financial administration	14 698	1 179	1 061	4 083	2 345	542	942	2 432
Judicial and legal	29 838	1 802	1 912	7 476	3 502	751	1 057	5 063
General public buildings	26 603	2 252	2 475	5 983	2 856	826	1 286	1 826
Other	14 525	2 639	1 616	4 304	5 392	2 020	2 225	5 541
Interest on general debt	105 435	10 865	7 861	34 802	5 933	5 164	1 894	14 855
General expenditure, n.e.c.	137 300	36 746	25 338	96 434	20 082	12 527	16 570	41 789
Utility and liquor store expenditure	14 183	2 582	-	4 669	-	-	-	7 479
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	1 535 017	146 299	111 057	495 124	77 047	66 534	23 585	217 799
Long-term	1 444 024	128 049	89 213	440 303	75 337	66 534	23 585	217 198
Full faith and credit	1 098 612	13 790	40 925	211 386	29 659	16 725	10 290	140 869
Utility debt only	-	5 270	-	16 225	-	-	-	-
Long-term debt issued	182 880	-	2 375	8 400	-	4 000	990	35 358
Long-term debt retired	95 269	7 314	6 694	28 857	5 080	9 472	1 940	12 474
Cash and security holdings	894 198	160 276	63 089	298 078	132 507	83 622	30 909	187 813
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						North Carolina	
	St. Lawrence	Saratoga	Schenectady	Suffolk	Ulster	Westchester	Alamance	Buncombe
Population, 1986	112 792	164 068	150 178	1 312 030	164 161	863 178	102 402	169 963
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**63 002**	**92 077**	**85 491**	**1 185 517**	**114 596**	**913 112**	**104 017**	**179 569**
General revenue	63 002	92 077	85 491	1 129 596	114 596	912 164	104 017	179 224
Intergovernmental revenue	27 241	21 477	30 142	269 333	40 690	286 181	56 924	94 332
From Federal Government	199	142	1 109	9 461	390	13 591	1 549	7 053
From State governments	25 718	19 777	28 116	248 721	39 147	270 254	55 175	86 923
From local governments	1 326	1 558	917	11 151	1 153	2 316	200	356
General revenue from own sources	35 761	70 600	55 349	860 263	73 906	626 003	47 093	84 892
Taxes	28 159	48 389	30 902	712 791	51 244	423 445	31 839	65 213
Property	11 110	8 226	30 142	338 083	13 589	283 585	18 503	42 300
General sales	16 574	36 546	–	366 659	36 694	138 100	12 917	20 466
Selective sales	80	2 856	150	3 730	272	50	29	1 264
Income	–	–	–	–	–	–	–	–
Other	395	781	610	4 319	689	1 710	390	1 181
Current charges	2 183	12 955	21 121	45 263	14 389	164 273	4 235	10 078
Miscellaneous revenue	5 419	9 256	3 326	102 209	8 273	38 285	11 019	9 601
Utility and liquor store revenue	–	–	–	55 921	–	948	–	345
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**62 188**	**93 351**	**87 272**	**1 179 914**	**120 929**	**885 078**	**96 325**	**178 280**
By character and object:								
Intergovernmental	9 787	27 676	10 368	83 713	13 658	109 023	7 624	12 433
To State governments	4 912	5 093	9 104	58 719	8 363	67 150	1 429	2 272
To local governments	4 875	22 583	1 264	24 994	5 295	41 873	6 195	10 161
Current operation	33 512	47 106	58 745	779 436	84 836	542 342	79 949	143 808
Capital outlay	2 361	7 562	5 766	127 948	8 787	78 745	3 450	14 850
Construction	1 557	5 913	5 045	96 806	7 795	52 878	1 413	8 393
Assistance and subsidies	12 940	3 614	8 412	86 681	8 764	116 046	816	–
Interest on debt	3 588	7 393	3 981	102 136	4 884	38 922	4 486	7 189
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	14 431	17 834	25 626	413 678	37 912	256 890	51 893	95 304
General expenditure	62 188	93 004	87 272	1 088 601	120 929	876 953	96 325	176 832
Current expenditure	59 827	85 789	81 506	997 220	112 142	803 831	92 875	163 024
Intergovernmental expenditure	9 787	27 676	10 368	83 713	13 658	109 023	7 624	12 433
Capital outlay	2 361	7 215	5 766	91 381	8 787	73 122	3 450	13 808
General expenditure by function:								
Education services:								
Education	289	4 829	11 458	118 680	12 010	48 284	66 392	117 799
Elementary and secondary education	–	2 334	3 263	58 415	–	15 078	57 144	105 554
Higher education	289	2 495	8 195	60 265	12 010	33 206	9 248	12 245
Other	–	–	–	–	–	–	–	–
Libraries	91	15	3 006	270	158	276	190	1 580
Social services and income maintenance:								
Public welfare	25 777	21 914	41 817	199 462	37 492	259 483	4 308	7 243
Hospitals	–	–	–	–	–	170 062	–	–
Health	4 171	4 760	2 628	67 055	16 032	24 174	4 002	4 883
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	8 485	6 897	6 634	32 761	11 734	9 543	62	–
Capital outlay	1 953	457	3 424	25 646	1 923	5 904	–	–
Air transportation	–	60	184	623	–	8 264	–	2 751
Parking facilities	–	–	–	–	62	–	–	–
Other	–	554	327	16 756	539	39 601	–	–
Public safety:								
Police protection	1 204	5 482	601	225 102	1 451	13 081	2 203	5 357
Fire protection	112	44	99	2 524	415	541	271	–
Correction	1 887	4 218	4 767	49 185	3 657	52 919	896	1 152
Protective inspection and regulation	–	29	–	–	–	705	193	360
Environment and housing:								
Natural resources	479	446	236	3 171	443	758	191	386
Sewerage	–	4 581	–	36 854	–	30 684	–	–
Capital outlay	–	1 944	–	14 342	–	13 370	–	–
Solid waste management	–	833	–	–	–	60 925	1 353	1 467
Parks and recreation	192	449	347	24 206	780	22 298	549	1 794
Housing and community development	–	–	–	2 493	–	–	–	1 227
Government administration:								
Financial administration	791	1 051	776	15 252	1 711	12 598	1 122	2 606
Judicial and legal	715	998	1 009	28 964	1 249	14 142	244	81
General public buildings	710	1 213	743	22 298	2 062	5 547	453	1 304
Other	1 076	1 897	1 574	22 118	2 964	8 539	850	1 159
Interest on general debt	3 588	7 393	3 981	92 795	4 884	38 875	4 486	7 115
General expenditure, n.e.c.	12 621	25 940	7 087	128 210	23 286	57 954	8 560	18 586
Utility and liquor store expenditure	–	347	–	91 313	–	8 125	–	1 448
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	50 545	87 932	52 352	1 315 335	54 174	519 695	51 546	72 293
Long-term	50 545	87 432	52 352	1 279 935	54 031	519 695	51 546	72 293
Full faith and credit	800	25 830	24 232	734 648	14 415	248 581	3 590	45 785
Utility debt only	–	–	–	163 170	–	885	–	–
Long-term debt issued	7 665	–	11 506	203 063	–	–	–	26 850
Long-term debt retired	2 585	4 717	2 523	186 519	3 850	41 779	7 259	20 748
Cash and security holdings	55 502	85 307	34 475	596 887	60 712	436 855	73 869	71 036
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.							
	Catawba	Cumberland	Davidson	Durham	Forsyth	Gaston	Guilford	Mecklenburg
Population, 1986	114 455	258 517	118 200	166 504	260 063	170 814	328 109	450 832
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**153 406**	**232 705**	**109 542**	**213 620**	**248 679**	**162 123**	**380 731**	**578 467**
General revenue	146 095	225 799	109 531	204 703	248 679	162 123	380 731	548 481
Intergovernmental revenue	66 550	136 324	68 178	91 869	121 510	94 181	184 907	281 917
From Federal Government	1 478	3 899	209	11 423	771	1 944	1 426	18 135
From State governments	63 718	130 102	67 675	80 446	119 338	92 181	182 120	240 485
From local governments	1 356	2 323	294	-	1 401	36	1 361	3 197
General revenue from own sources	79 545	89 475	41 353	112 834	127 169	67 962	195 824	266 564
Taxes	34 522	68 847	31 085	86 973	107 190	51 771	151 327	235 890
Property	18 410	38 955	18 695	51 327	69 813	32 232	101 343	155 750
General sales	15 550	27 353	11 867	23 726	35 460	18 854	48 113	72 534
Selective sales	139	908	13	816	834	-	143	1 797
Income	-	-	-	-	-	-	-	-
Other	423	1 431	710	1 104	1 283	685	1 728	5 709
Current charges	32 366	10 673	5 716	9 398	12 019	7 552	17 496	20 539
Miscellaneous revenue	12 657	10 155	4 552	16 463	7 960	8 639	27 002	27 235
Utility and liquor store revenue	7 301	6 906	11	8 917	-	-	-	29 966
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**156 150**	**252 415**	**108 137**	**217 680**	**247 404**	**156 396**	**365 678**	**602 462**
By character and object:								
Intergovernmental	7 226	11 412	5 969	13 459	21 175	10 180	26 553	42 639
To State governments	1 159	4 199	1 333	3 693	3 517	2 968	4 274	8 542
To local governments	6 067	7 213	4 636	9 766	17 658	7 612	22 279	33 797
Current operation	125 387	220 056	93 211	161 038	209 979	131 969	304 571	468 284
Capital outlay	11 501	18 251	6 342	31 282	7 043	9 123	18 828	53 666
Construction	9 063	11 128	5 023	27 075	1 919	6 471	13 687	40 666
Assistance and subsidies	1 468	-	638	6 627	4 457	869	4 746	14 089
Interest on debt	7 568	2 696	1 977	5 284	4 750	4 255	10 980	23 774
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	73 237	129 194	61 151	99 290	139 611	86 366	197 774	285 375
General expenditure	150 019	246 662	107 818	209 953	247 117	156 396	365 515	577 273
Current expenditure	138 518	228 411	101 478	178 671	240 074	147 273	346 687	523 607
Intergovernmental expenditure	7 226	11 412	5 969	13 459	21 175	10 180	26 553	42 639
Capital outlay	11 501	18 251	6 340	31 282	7 043	9 123	18 828	53 666
General expenditure by function:								
Education services:								
Education	84 651	167 284	79 428	126 959	158 205	107 182	228 696	334 021
Elementary and secondary education	73 543	141 170	71 302	115 574	144 677	96 134	208 865	296 413
Higher education	11 108	26 114	8 126	11 385	13 328	11 048	19 831	37 608
Other	-	-	-	-	-	-	-	-
Libraries	994	2 686	784	3 142	3 932	1 754	-	12 414
Social services and income maintenance:								
Public welfare	6 348	15 455	3 708	18 648	13 860	7 584	22 553	55 898
Hospitals	26 207	-	-	2 639	-	-	-	-
Health	6 729	13 755	7 208	13 231	18 062	5 313	32 136	34 788
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	-	1	-	-	-	-	-	106
Capital outlay	-	-	-	-	-	-	-	86
Air transportation	-	-	-	13	359	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	2 422	7 655	2 503	3 513	5 103	4 683	7 506	10 514
Fire protection	819	2 453	2	1 563	2 518	458	4 795	1 178
Correction	749	1 521	528	1 839	2 586	643	3 829	4 717
Protective inspection and regulation	187	701	269	686	198	217	933	8 072
Environment and housing:								
Natural resources	160	234	234	329	405	192	401	1 190
Sewerage	-	-	-	4 354	-	-	-	-
Capital outlay	-	-	-	3 262	-	-	-	-
Solid waste management	802	2 214	986	207	-	2 041	-	21 184
Parks and recreation	36	5 889	263	4 389	2 707	512	-	4 511
Housing and community development	-	110	-	-	-	553	-	2 110
Government administration:								
Financial administration	1 393	2 620	1 282	1 813	3 645	1 910	5 554	8 367
Judicial and legal	309	376	24	389	540	332	2 024	1 806
General public buildings	624	2 049	703	3 535	782	1 586	10 525	6 559
Other	1 198	1 919	778	1 214	3 078	1 032	8 204	4 422
Interest on general debt	7 568	2 696	1 977	5 284	4 460	4 255	10 817	23 296
General expenditure, n.e.c.	8 821	17 044	7 139	16 226	26 674	16 139	27 539	46 144
Utility and liquor store expenditure	6 131	5 753	319	7 737	287	-	183	25 189
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	84 858	24 426	21 190	85 983	92 967	75 365	119 058	327 272
Long-term	84 858	24 426	21 190	85 983	92 327	75 365	119 058	327 272
Full faith and credit	18 720	13 135	3 665	76 155	67 940	20 270	72 225	248 998
Utility debt only	-	-	-	-	5 225	-	1 300	3 821
Long-term debt issued	2 065	-	-	60 000	23 700	20 000	38 310	57 540
Long-term debt retired	7 516	1 969	3 178	7 525	9 941	10 635	28 780	9 035
Cash and security holdings	113 936	39 053	30 176	88 015	70 369	77 586	96 218	239 171
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.					Ohio		
	New Hanover	Onslow	Robeson	Rowan	Wake	Allen	Ashtabula	Butler
Population, 1988	114 145	126 583	106 044	104 882	365 484	110 483	101 197	271 483
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue, total	**149 631**	**101 467**	**121 636**	**94 817**	**472 938**	**37 381**	**39 312**	**100 618**
General revenue	140 663	95 196	119 332	90 205	454 272	37 381	39 312	98 226
Intergovernmental revenue	69 833	60 248	79 758	53 464	186 490	20 071	13 977	61 378
From Federal Government	2 069	2 376	1 593	2 799	2 882	4 227	722	3 081
From State governments	67 197	57 872	78 160	50 665	182 910	14 093	12 123	58 157
From local governments	567	-	5	-	888	1 751	1 132	140
General revenue from own sources	70 830	34 948	39 574	36 741	267 782	17 310	25 335	36 850
Taxes	53 282	25 589	26 748	25 038	188 559	9 886	10 402	23 508
Property	33 643	12 286	16 756	14 290	109 477	4 254	6 459	14 581
General sales	16 817	12 413	9 608	10 082	56 409	5 026	3 752	8 118
Selective sales	1 426	380	30	96	760	146	-	-
Income	-	-	-	-	-	-	-	-
Other	1 394	490	354	570	1 913	439	191	2 809
Current charges	9 203	5 570	2 733	5 151	16 918	3 592	3 902	4 020
Miscellaneous revenue	8 345	3 809	10 093	6 552	82 305	3 853	11 031	9 322
Utility and liquor store revenue	8 968	6 271	2 504	4 612	18 656	-	-	2 590
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**156 724**	**96 811**	**116 730**	**95 133**	**479 534**	**36 336**	**39 382**	**86 653**
By character and object:								
Intergovernmental	8 796	3 472	5 699	3 959	28 905	43	-	433
To State governments	2 717	1 042	2 315	1 163	4 257	43	-	433
To local governments	6 079	2 430	3 384	2 796	24 648	-	-	-
Current operation	113 818	76 354	97 552	80 617	323 714	33 738	32 750	76 636
Capital outlay	25 194	13 494	8 874	8 657	56 215	457	1 539	3 713
Construction	21 019	11 072	6 053	6 900	49 331	-	1 090	750
Assistance and subsidies	1 582	1 695	743	-	4 807	1 449	-	3 453
Interest on debt	9 524	1 796	3 862	1 900	62 893	849	5 093	4 418
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	67 467	50 330	63 296	51 721	202 484	14 552	13 743	26 909
General expenditure	143 086	92 286	111 975	90 948	461 344	36 336	39 382	85 313
Current expenditure	126 323	80 976	105 898	82 289	405 129	35 879	37 843	81 739
Intergovernmental expenditure	8 796	3 472	5 699	3 959	28 905	43	-	433
Capital outlay	16 763	11 290	6 077	8 657	56 215	457	1 539	3 574
General expenditure by function:								
Education services:								
Education	80 530	64 502	85 519	66 109	261 967	1 000	1 200	975
Elementary and secondary education	72 660	54 449	78 097	57 064	243 614	1 000	1 200	975
Higher education	7 870	10 053	7 422	9 045	18 353	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	1 274	850	186	2 642	7 580	-	-	-
Social services and income maintenance:								
Public welfare	8 893	6 489	7 294	4 638	16 847	8 983	14 209	26 229
Hospitals	-	-	-	-	4 024	-	-	-
Health	6 360	5 835	3 518	2 553	28 954	6 405	4 843	20 113
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	-	-	-	-	-	4 180	2 810	6 770
Capital outlay	-	-	-	-	-	190	137	349
Air transportation	5 259	1 655	-	88	-	-	-	851
Parking facilities	-	-	-	-	20	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	3 783	2 200	1 726	2 088	8 490	1 742	2 617	3 017
Fire protection	914	467	446	-	449	-	-	-
Correction	1 144	1 282	629	482	9 403	2 000	368	1 098
Protective inspection and regulation	961	120	133	219	764	-	135	354
Environment and housing:								
Natural resources	128	303	213	293	1 239	174	155	315
Sewerage	-	-	-	-	-	1 316	525	3 413
Capital outlay	-	-	-	-	-	157	58	37
Solid waste management	4 211	787	723	1 357	1 910	71	47	75
Parks and recreation	1 020	419	466	630	3 688	-	583	-
Housing and community development	-	110	-	-	1 907	-	552	-
Government administration:								
Financial administration	1 729	761	1 012	716	2 648	612	931	2 179
Judicial and legal	1 031	152	273	12	388	1 963	1 944	3 833
General public buildings	1 706	411	1 099	610	5 943	800	1 144	-
Other	1 763	468	490	2 172	3 041	595	611	1 202
Interest on general debt	9 524	1 266	3 048	1 900	62 893	849	5 093	4 332
General expenditure, n.e.c.	13 048	4 379	5 218	4 436	39 396	8 048	1 635	10 757
Utility and liquor store expenditure	15 638	6 545	4 755	4 187	15 190	-	-	3 340
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	142 500	29 898	43 949	20 416	778 741	11 907	56 504	32 444
Long-term	126 294	29 898	43 949	20 416	778 741	3 809	56 504	32 444
Full faith and credit	59 660	21 502	28 881	2 950	106 985	-	9 445	-
Utility debt only	-	16 197	12 116	-	-	-	-	1 383
Long-term debt issued	3 500	5 838	12 116	2 600	-	-	-	-
Long-term debt retired	4 530	6 200	17 388	2 393	9 652	470	7 304	1 413
Cash and security holdings	107 253	30 390	29 258	23 173	800 971	15 175	55 785	40 409
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.							
	Clark	Clermont	Columbiana	Cuyahoga	Franklin	Greene	Hamilton	Lake
Population, 1986	147 429	140 590	110 135	1 445 391	606 993	130 230	865 109	212 461
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**51 553**	**51 836**	**20 635**	**760 725**	**302 915**	**41 696**	**361 397**	**90 104**
General revenue	50 808	46 004	20 397	760 725	301 891	39 933	361 397	72 643
Intergovernmental revenue	22 144	13 002	12 277	349 729	120 501	11 477	154 868	20 416
From Federal Government	-	468	1 196	9 188	3 599	209	13 139	-
From State governments	21 997	12 534	10 524	334 750	106 219	11 268	132 246	20 416
From local governments	147	-	557	5 791	10 683	-	9 483	-
General revenue from own sources	28 664	33 002	8 120	410 996	181 390	28 456	206 529	52 227
Taxes	16 637	17 220	5 836	201 907	103 185	11 708	154 965	23 102
Property	9 393	8 899	5 302	140 602	60 135	6 299	109 636	14 756
General sales	6 861	7 409	-	41 871	35 408	4 529	31 789	6 534
Selective sales	-	100	-	3 109	-	139	2 953	-
Income	-	-	-	-	-	-	-	-
Other	383	812	534	16 325	7 642	741	10 607	1 812
Current charges	3 639	11 196	1 231	117 535	33 300	11 963	18 020	17 591
Miscellaneous revenue	8 388	4 586	1 053	91 554	44 905	4 785	33 544	11 534
Utility and liquor store revenue	745	5 832	238	-	1 024	1 765	-	17 461
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**61 318**	**52 338**	**20 821**	**813 907**	**303 851**	**43 821**	**331 661**	**94 686**
By character and object:								
Intergovernmental	160	10	-	6 686	8 700	28	43 076	1 315
To State governments	160	10	-	214	396	28	30 146	1 315
To local governments	-	-	-	6 452	8 304	-	12 930	-
Current operation	48 180	42 365	18 980	639 384	225 434	34 579	247 818	82 189
Capital outlay	4 375	4 953	-	47 089	14 555	5 868	18 425	9 070
Construction	4 070	4 045	-	24 989	8 174	3 803	16 414	7 314
Assistance and subsidies	3 064	1 100	1 662	77 848	13 383	1 200	15 480	1 052
Interest on debt	5 539	3 910	179	42 940	41 799	2 146	6 902	11 080
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	21 443	19 774	10 417	316 524	98 648	16 357	121 586	24 451
General expenditure	60 536	48 514	20 595	813 907	303 298	41 750	331 661	74 014
Current expenditure	56 179	43 561	20 585	786 638	288 768	36 721	313 256	65 062
Intergovernmental expenditure	160	10	-	6 686	8 700	28	43 076	1 315
Capital outlay	4 357	4 953	-	47 089	14 530	5 029	18 425	8 952
General expenditure by function:								
Education services:								
Education	-	-	2 086	-	4 438	500	13 111	-
Elementary and secondary education	-	-	2 086	-	4 438	500	13 111	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Social services and income maintenance:								
Public welfare	17 409	7 576	5 615	262 885	98 592	10 285	77 045	8 169
Hospitals	-	-	-	241 275	185	-	52 980	-
Health	10 500	6 899	3 283	67 090	54 203	5 729	41 887	16 824
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	3 459	4 826	3 084	24 769	16 196	3 436	17 087	3 837
Capital outlay	-	318	-	9 069	6 316	217	6 853	464
Air transportation	-	-	8	1 538	2 250	-	-	-
Parking facilities	-	-	-	740	167	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	4 224	2 038	629	8 576	6 761	2 782	12 713	3 810
Fire protection	-	-	-	-	-	-	-	-
Correction	1 165	2 835	375	43 199	20 021	331	24 408	7 658
Protective inspection and regulation	174	436	-	275	182	390	648	178
Environment and housing:								
Natural resources	209	56	-	214	304	226	171	-
Sewerage	1 157	3 714	217	5 868	1 795	4 766	39	6 801
Capital outlay	-	-	-	997	23	897	39	403
Solid waste management	-	81	-	516	2 625	79	79	1 861
Parks and recreation	-	-	-	7	3 412	628	2 071	-
Housing and community development	-	387	-	4 521	3 077	238	7 570	-
Government administration:								
Financial administration	1 081	1 283	498	17 672	8 787	946	9 378	1 877
Judicial and legal	2 863	3 250	1 579	46 050	18 212	3 254	22 579	4 084
General public buildings	1 069	3 475	500	2 417	5 954	4 224	14 637	2 014
Other	572	1 026	338	5 484	4 294	623	3 245	948
Interest on general debt	5 539	2 674	175	42 940	41 799	1 755	6 902	9 307
General expenditure, n.e.c.	11 315	7 958	2 000	37 871	10 044	1 556	25 131	8 846
Utility and liquor store expenditure	782	3 824	238	-	553	2 071	-	10 672
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	55 322	54 477	2 216	581 079	497 088	31 803	319 524	79 088
Long-term	48 396	47 812	2 216	581 079	497 088	18 670	280 822	71 576
Full faith and credit	2 325	-	956	83 435	53 445	4 530	157 245	15 725
Utility debt only	-	16 120	100	-	-	7 027	-	8 842
Long-term debt issued	-	10 235	-	157 597	124 962	354	36 145	8 320
Long-term debt retired	1 952	9 383	292	112 866	99 096	1 117	6 857	2 712
Cash and security holdings	61 390	22 716	8 916	572 607	494 873	23 268	312 552	93 523
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.							
	Licking	Lorain	Lucas	Mahoning	Medina	Montgomery	Portage	Richland
Population, 1986	125 380	270 620	462 118	276 577	116 860	566 291	136 988	128 789
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**36 573**	**67 002**	**172 086**	**85 805**	**34 819**	**282 198**	**89 513**	**39 236**
General revenue	36 528	67 002	171 658	85 529	33 489	266 411	88 981	39 236
Intergovernmental revenue	17 037	30 110	75 192	38 791	9 866	110 740	18 578	20 631
From Federal Government	1 437	3 526	776	174	517	12 160	1 208	1 666
From State governments	15 441	26 526	69 700	38 491	9 129	82 916	17 170	18 435
From local governments	159	58	4 714	126	242	15 662	200	530
General revenue from own sources	19 491	36 892	96 466	46 738	23 601	155 671	70 403	18 605
Taxes	13 402	22 702	73 250	21 692	9 591	74 580	11 456	10 006
Property	6 645	15 573	40 734	13 917	5 873	46 801	8 994	8 380
General sales	5 922	5 570	29 828	7 139	2 887	19 903	1 675	1 053
Selective sales	123	-	1 439	46	-	1 601	-	149
Income	-	-	-	-	-	-	-	-
Other	712	1 559	1 449	590	1 021	6 255	787	444
Current charges	3 336	5 466	12 196	10 571	8 166	34 039	51 227	4 510
Miscellaneous revenue	2 753	8 724	11 020	14 475	5 842	47 072	7 720	4 089
Utility and liquor store revenue	45	-	428	71	1 330	15 787	532	-
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**41 267**	**71 737**	**171 984**	**86 575**	**36 884**	**294 799**	**86 510**	**36 996**
By character and object:								
Intergovernmental	-	-	2 056	-	2 619	12 703	216	50
To State governments	-	-	1 053	-	2 590	669	209	50
To local governments	-	-	1 005	-	29	12 034	7	-
Current operation	30 348	59 948	141 179	66 606	25 612	214 191	78 532	32 196
Capital outlay	8 469	3 224	9 442	6 888	4 313	32 905	1 905	3 286
Construction	8 469	823	7 357	6 888	3 056	28 200	1 215	2 516
Assistance and subsidies	1 014	3 924	14 290	10 387	556	9 534	1 334	758
Interest on debt	1 438	4 641	5 021	2 694	3 784	25 456	4 523	706
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	12 403	28 950	52 726	27 006	11 338	81 800	36 729	13 918
General expenditure	41 231	71 737	171 734	86 520	34 633	276 990	85 865	36 996
Current expenditure	32 762	68 513	162 292	79 632	31 537	244 903	84 290	33 710
Intergovernmental expenditure	-	-	2 056	-	2 619	12 703	216	50
Capital outlay	8 469	3 224	9 442	6 888	3 096	32 087	1 575	3 286
General expenditure by function:								
Education services:								
Education	-	-	-	-	500	7 482	1 000	950
Elementary and secondary education	-	-	-	-	500	7 482	1 000	950
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	37	-	-	-	-	-
Social services and income maintenance:								
Public welfare	8 928	21 774	61 485	33 506	4 306	58 588	10 060	9 572
Hospitals	-	-	280	-	-	-	45 281	-
Health	6 215	12 373	33 523	11 910	5 981	47 715	9 655	11 644
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	3 370	4 863	8 204	9 407	3 520	13 583	3 598	3 232
Capital outlay	-	850	4 120	-	1 476	6 924	619	658
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	-	-	-	-	-	282	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	2 539	3 397	11 568	784	1 827	9 709	1 529	1 660
Fire protection	-	-	-	-	-	-	-	-
Correction	4 115	1 824	7 160	2 155	130	25 652	1 258	796
Protective inspection and regulation	-	-	377	327	91	687	97	86
Environment and housing:								
Natural resources	246	171	1 288	88	-	-	79	188
Sewerage	4 857	332	1 773	5 235	6 471	18 438	2 040	2 070
Capital outlay	4 102	-	160	-	548	2 133	184	1 614
Solid waste management	223	58	2 267	83	-	17 911	-	589
Parks and recreation	-	3	1 485	-	-	2 920	-	-
Housing and community development	973	-	-	-	-	2 431	225	-
Government administration:								
Financial administration	986	1 679	3 751	1 652	1 239	7 505	996	867
Judicial and legal	1 845	3 987	16 393	4 282	1 803	19 994	2 598	1 788
General public buildings	1 119	4 857	4 982	1 336	1 050	2 923	889	549
Other	620	722	1 851	1 887	1 138	4 336	1 303	774
Interest on general debt	1 438	4 641	5 021	2 694	3 370	24 580	4 448	706
General expenditure, n.e.c.	3 757	11 056	10 489	11 172	3 407	14 294	809	1 585
Utility and liquor store expenditure	36	-	250	55	2 251	17 809	645	-
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	18 451	55 413	80 512	41 685	21 759	358 155	47 149	14 872
Long-term	15 014	46 886	62 732	32 314	20 824	351 389	46 259	9 [illegible]38
Full faith and credit	5 721	7 877	-	1 941	953	8 417	3 002	679
Utility debt only	70	-	-	-	496	43 846	870	-
Long-term debt issued	-	2 065	823	-	-	-	-	-
Long-term debt retired	1 258	8 251	2 534	2 436	2 452	15 346	5 545	1 053
Cash and security holdings	19 782	68 152	95 638	43 854	24 173	387 300	79 881	26 094
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.						Oklahoma	
	Stark	Summit	Trumbull	Warren	Wayne	Wood	Cleveland	Comanche
Population, 1986	373 537	507 792	233 469	104 513	101 182	110 269	161 781	120 687
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**109 809**	**201 458**	**74 737**	**33 836**	**26 732**	**39 270**	**26 725**	**49 063**
General revenue	109 809	197 725	73 063	31 027	26 732	38 567	26 725	49 063
Intergovernmental revenue	43 107	72 659	26 735	11 511	12 229	16 620	2 758	4 775
From Federal Government	14 166	1 832	1 648	1 908	959	1 078	501	26
From State governments	27 777	66 415	24 727	8 810	10 959	15 063	2 257	4 238
From local governments	1 162	4 412	362	793	311	479	-	511
General revenue from own sources	66 702	125 066	46 329	19 516	14 503	21 947	23 967	43 288
Taxes	29 131	72 787	18 698	7 825	8 098	10 710	7 390	4 316
Property	24 214	48 668	15 449	3 519	5 135	7 572	6 903	4 267
General sales	-	15 438	13	2 702	2 229	2 620	-	-
Selective sales	467	766	246	135	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	4 450	7 877	990	1 469	734	518	487	49
Current charges	24 846	30 613	19 612	5 382	3 697	4 374	752	34 598
Miscellaneous revenue	12 725	21 686	10 018	6 309	2 708	6 863	15 825	4 374
Utility and liquor store revenue	-	3 733	1 674	2 508	-	703	-	-
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**107 835**	**206 306**	**74 324**	**29 474**	**26 969**	**35 821**	**23 185**	**49 118**
By character and object:								
Intergovernmental	321	6 951	-	479	504	562	1 351	1 327
To State governments	321	2 609	-	44	204	242	39	316
To local governments	-	4 342	-	435	300	320	1 312	1 011
Current operation	89 333	158 399	63 436	23 446	24 683	30 069	10 572	39 402
Capital outlay	4 477	16 072	3 829	3 691	905	2 875	597	2 158
Construction	4 477	13 235	2 691	3 164	288	1 662	-	9
Assistance and subsidies	6 516	11 141	2 583	540	808	497	-	-
Interest on debt	7 188	13 743	4 476	1 318	69	1 818	10 665	6 231
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	36 434	59 253	24 944	11 306	10 794	15 437	6 343	17 504
General expenditure	107 835	203 062	72 405	27 890	26 969	35 369	23 185	49 118
Current expenditure	103 358	187 390	68 581	24 363	26 064	32 561	22 588	48 960
Intergovernmental expenditure	321	6 951	-	479	504	562	1 351	1 327
Capital outlay	4 477	15 672	3 827	3 527	905	2 808	597	2 158
General expenditure by function:								
Education services:								
Education	2 500	1 625	1 000	780	-	2 962	1 487	1 020
Elementary and secondary education	2 500	1 625	1 000	780	-	2 962	1 487	1 020
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	1 414	100	-	-	-	-	48
Social services and income maintenance:								
Public welfare	29 222	59 036	21 641	4 213	6 428	8 030	32	53
Hospitals	5 953	11 968	10 768	-	-	-	-	33 992
Health	16 185	39 189	10 080	5 308	5 006	8 453	1 586	701
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	8 483	9 050	5 278	3 923	3 870	2 875	2 639	2 812
Capital outlay	-	1 213	708	150	-	499	122	47
Air transportation	109	-	-	26	59	14	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	1 933	2 649	1 443	1 402	1 790	955	1 931	879
Fire protection	-	-	-	-	-	-	-	-
Correction	6 364	11 348	1 306	549	873	2 284	223	337
Protective inspection and regulation	143	370	150	142	113	228	-	-
Environment and housing:								
Natural resources	242	107	102	188	52	180	71	186
Sewerage	6 780	17 080	4 522	712	359	891	-	-
Capital outlay	-	5 437	1 588	6	188	143	-	-
Solid waste management	67	60	-	23	794	534	-	-
Parks and recreation	-	524	-	153	-	-	-	-
Housing and community development	630	1 403	1 080	466	-	-	-	-
Government administration:								
Financial administration	3 132	6 364	1 295	623	856	910	2 030	742
Judicial and legal	5 648	10 151	3 370	1 753	2 004	1 954	619	772
General public buildings	1 719	5 747	1 275	831	887	63	1 160	847
Other	2 171	1 744	747	712	620	1 030	373	412
Interest on general debt	7 188	13 573	4 323	1 186	69	1 818	10 665	6 231
General expenditure, n.e.c.	9 166	9 642	3 895	4 898	3 385	2 185	369	86
Utility and liquor store expenditure	-	3 244	1 916	1 584	-	452	-	-
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	111 236	150 400	52 085	22 784	4 235	19 897	129 345	85 991
Long-term	95 730	125 220	51 990	18 234	1 220	18 462	129 345	85 991
Full faith and credit	3 144	26 065	-	3 660	147	2 300	2 405	1 641
Utility debt only	-	2 820	2 837	1 541	-	-	-	-
Long-term debt issued	-	25 352	-	3 355	530	1 172	-	-
Long-term debt retired	3 965	8 411	5 111	1 060	255	2 080	4 155	3 104
Cash and security holdings	125 155	132 089	86 519	27 921	11 071	21 631	134 141	83 731
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1986-87—Con.

[Thousand dollars. Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Oklahoma—Con.		Oregon					
	Oklahoma	Tulsa	Clackamas	Jackson	Lane	Marion	Multnomah	Washington
Population, 1986	630 300	517 015	256 917	139 966	263 179	215 379	566 990	271 367
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**139 299**	**91 029**	**97 029**	**35 800**	**95 994**	**55 385**	**179 594**	**83 148**
General revenue	138 722	87 002	97 029	35 800	95 994	55 385	179 594	83 148
Intergovernmental revenue	12 812	13 405	34 844	26 978	66 413	25 102	63 376	19 928
From Federal Government	909	1 035	9 880	12 582	15 621	2 006	13 024	2 324
From State governments	10 423	7 502	24 964	14 234	48 668	22 132	47 469	17 604
From local governments	1 480	4 868	-	162	4 124	964	2 883	-
General revenue from own sources	125 910	73 597	62 185	8 822	29 581	30 283	116 218	63 220
Taxes	70 668	42 016	30 440	3 257	14 373	17 259	100 379	36 056
Property	49 155	41 448	26 816	2 468	12 526	15 989	74 935	27 530
General sales	21 120	-	-	-	-	-	-	-
Selective sales	-	-	623	-	966	164	10 270	3 024
Income	-	-	-	-	-	-	-	-
Other	393	568	3 001	789	881	1 106	15 174	5 502
Current charges	14 211	10 575	18 022	3 114	7 599	9 247	9 695	22 427
Miscellaneous revenue	41 031	21 006	13 723	2 451	7 609	3 777	6 144	4 737
Utility and liquor store revenue	168	-	-	-	-	-	-	-
Insurance trust revenue	409	4 027	-	-	-	-	-	-
Expenditure, total	**139 437**	**80 138**	**90 742**	**37 900**	**102 714**	**60 020**	**178 613**	**102 194**
By character and object:								
Intergovernmental	14 803	8 899	3 071	1 701	7 097	1 782	3 208	2 063
To State governments	5 136	130	741	42	118	326	126	200
To local governments	9 667	8 769	2 330	1 659	6 979	1 456	3 082	1 863
Current operation	54 819	49 663	63 870	31 998	79 227	43 974	166 804	77 127
Capital outlay	31 841	3 273	15 554	4 201	12 808	13 352	7 943	19 152
Construction	28 359	166	11 602	3 093	9 475	1 528	4 486	1 973
Assistance and subsidies	-	742	-	-	-	-	-	-
Interest on debt	35 805	15 824	8 247	-	3 582	912	658	3 852
Insurance benefits and repayments	2 189	1 737	-	-	-	-	-	-
Exhibit—Salaries and wages	27 537	33 474	28 989	15 175	27 385	18 598	59 570	27 776
General expenditure	136 952	78 401	90 742	37 900	102 714	60 020	178 613	102 194
Current expenditure	105 111	75 128	75 198	33 699	89 906	46 668	170 670	83 042
Intergovernmental expenditure	14 803	8 899	3 071	1 701	7 097	1 782	3 208	2 063
Capital outlay	31 841	3 273	15 554	4 201	12 808	13 352	7 943	19 152
General expenditure by function:								
Education services:								
Education	9 679	9 422	1 975	1 659	6 979	1 444	1 415	382
Elementary and secondary education	9 679	9 422	1 975	1 659	6 979	1 444	1 415	382
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	8 209	6 232	1 502	1 510	588	-	11 789	2 909
Social services and income maintenance:								
Public welfare	2 927	1 129	5 111	58	4 849	297	310	972
Hospitals	-	-	-	-	-	-	-	-
Health	5 658	7 295	7 366	5 230	8 637	9 024	43 791	7 547
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	10 835	6 620	10 151	7 244	15 202	7 568	21 441	16 036
Capital outlay	1 969	1 326	1 294	2 090	2 517	3 084	2 360	843
Air transportation	-	-	-	1 287	-	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	26	-	-
Public safety:								
Police protection	2 668	4 975	11 767	4 986	5 164	3 309	15 463	5 183
Fire protection	-	-	-	-	-	-	-	-
Correction	26 935	1 489	4 974	1 075	15 062	13 318	20 011	6 586
Protective inspection and regulation	-	317	1 196	157	378	485	-	-
Environment and housing:								
Natural resources	270	2 971	654	1 287	1 928	304	488	618
Sewerage	-	-	7 623	-	1 081	-	90	29 347
Capital outlay	-	-	4 772	-	1 075	-	-	13 521
Solid waste management	-	-	247	155	3 923	6 236	-	-
Parks and recreation	-	2 933	823	1 438	1 155	92	2 656	272
Housing and community development	1 193	-	4 806	-	788	-	1 790	1 678
Government administration:								
Financial administration	5 338	6 747	2 819	1 580	3 948	2 851	12 533	2 346
Judicial and legal	10 914	4 257	2 185	829	2 942	2 097	12 684	1 705
General public buildings	8 228	3 425	1 237	940	878	2 654	7 812	3 560
Other	1 650	4 259	3 262	4 874	15 236	3 270	2 548	5 474
Interest on general debt	35 725	15 824	8 247	-	3 582	912	658	3 852
General expenditure, n.e.c.	8 725	506	14 798	3 561	10 371	6 153	23 136	13 725
Utility and liquor store expenditure	316	-	-	-	-	-	-	-
Insurance trust expenditure	2 169	1 737	-	-	-	-	-	-
Total debt outstanding	432 285	187 017	108 701	-	35 640	15 042	2 024	62 979
Long-term	432 285	187 017	108 701	-	35 640	15 042	2 014	61 655
Full faith and credit	7 425	315	63 966	-	35 640	14 275	2 014	45 655
Utility debt only	1 061	-	-	-	-	-	-	-
Long-term debt issued	65 898	-	7 615	-	5 129	120	-	28 900
Long-term debt retired	86 986	11 002	10 760	-	2 794	22	453	3 758
Cash and security holdings	586 172	251 261	52 138	18 084	84 485	25 404	41 354	58 012
Exhibit—County contribution to own retirement systems	3 655	2 733	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allegheny	Beaver	Berks	Blair	Bucks	Butler	Cambria
Population, 1986	1 373 596	193 216	320 976	132 497	522 079	151 087	173 223
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**618 309**	**53 040**	**69 717**	**24 018**	**126 273**	**33 184**	**50 506**
General revenue	585 353	53 040	65 273	21 528	115 770	31 034	44 876
Intergovernmental revenue	272 763	30 616	43 269	11 147	42 744	19 027	23 352
From Federal Government	14 772	318	54	16	88	13	28
From State governments	257 834	30 298	43 215	11 107	42 656	18 988	23 307
From local governments	157	-	-	24	-	26	17
General revenue from own sources	312 590	22 424	22 004	10 381	73 026	12 007	21 524
Taxes	219 526	13 542	11 587	6 994	56 326	8 201	11 200
Property	214 130	13 507	11 357	6 775	55 810	7 590	11 007
General sales	-	-	-	-	-	-	-
Selective sales	3 763	-	-	-	-	-	-
Income	-	-	-	-	-	-	-
Other	1 633	35	230	219	516	611	193
Current charges	69 869	7 275	9 830	2 483	9 684	2 808	7 998
Miscellaneous revenue	23 195	1 607	587	904	7 016	998	2 326
Utility and liquor store revenue	-	-	-	-	-	-	-
Insurance trust revenue	32 956	-	4 444	2 490	10 503	2 070	5 632
Expenditure, total	**542 219**	**51 291**	**72 129**	**22 763**	**120 228**	**30 658**	**44 322**
By character and object:							
Intergovernmental	35 228	558	229	803	9 667	1 519	1 344
To State governments	-	-	140	739	-	-	-
To local governments	35 228	558	89	64	9 667	1 519	1 344
Current operation	407 550	48 275	68 117	19 842	97 721	27 061	40 130
Capital outlay	44 372	1 261	2 137	533	7 021	907	264
Construction	38 715	716	1 385	451	5 902	813	162
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	33 945	1 197	-	822	2 617	557	677
Insurance benefits and repayments	21 124	-	1 646	763	3 202	614	1 907
Exhibit—Salaries and wages	186 030	20 460	27 330	9 143	42 071	9 193	15 776
General expenditure	521 095	51 291	70 483	22 000	117 026	30 044	42 415
Current expenditure	478 723	50 030	68 346	21 467	110 005	29 137	42 151
Intergovernmental expenditure	35 228	558	229	803	9 667	1 519	1 344
Capital outlay	44 372	1 261	2 137	533	7 021	907	264
General expenditure by function:							
Education services:							
Education	18 420	-	-	-	4 585	1 519	-
Elementary and secondary education	2 349	-	-	-	-	-	-
Higher education	16 071	-	-	-	4 585	1 519	-
Other	-	-	-	-	-	-	-
Libraries	3 925	628	410	100	4 381	116	328
Social services and income maintenance:							
Public welfare	45 116	20 690	28 112	7 631	17 524	8 132	18 617
Hospitals	59 023	-	-	-	-	-	-
Health	83 054	7 796	11 981	3 099	22 569	5 983	7 919
Other	-	-	-	-	-	-	-
Transportation:							
Highways	26 484	1 485	910	1 136	559	757	433
Capital outlay	15 097	189	323	483	170	551	165
Air transportation	35 864	840	-	19	-	-	326
Parking facilities	-	-	-	-	-	-	-
Other	-	558	89	-	1 661	-	-
Public safety:							
Police protection	12 618	131	134	52	272	110	84
Fire protection	325	16	45	1	308	3	6
Correction	24 280	2 765	6 713	2 817	14 363	1 790	1 448
Protective inspection and regulation	256	-	-	16	309	12	15
Environment and housing:							
Natural resources	1 013	65	199	63	290	131	157
Sewerage	-	-	-	-	38	-	-
Capital outlay	-	-	-	-	-	-	-
Solid waste management	31	-	-	-	-	-	-
Parks and recreation	14 761	1 041	570	30	2 584	89	182
Housing and community development	18 585	107	-	-	1 707	21	-
Government administration:							
Financial administration	15 289	1 181	1 521	855	3 941	1 069	1 115
Judicial and legal	41 446	4 491	6 516	2 261	17 087	2 565	3 563
General public buildings	9 859	732	385	530	1 877	419	570
Other	9 983	3 025	1 546	196	2 228	802	780
Interest on general debt	33 945	1 197	-	822	2 617	557	677
General expenditure, n.e.c.	66 820	4 544	11 352	2 372	18 146	5 969	6 191
Utility and liquor store expenditure	-	-	-	-	-	-	-
Insurance trust expenditure	21 124	-	1 646	763	3 202	614	1 907
Total debt outstanding	533 188	21 321	-	8 755	43 416	6 710	8 315
Long-term	533 188	21 321	-	8 755	43 416	6 710	8 315
Full faith and credit	497 683	21 321	-	8 755	43 416	6 710	8 315
Utility debt only	-	-	-	-	-	-	-
Long-term debt issued	279 935	1 441	-	-	9 355	6 960	-
Long-term debt retired	269 127	-	-	300	2 208	6 500	1 364
Cash and security holdings	413 789	11 892	41 037	20 076	100 539	18 868	41 768
Exhibit—County contribution to own retirement systems	12 509	-	794	-	467	702	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania—Con.							
	Centre	Chester	Cumberland	Dauphin	Delaware	Erie	Fayette	Franklin
Population, 1986	114 550	339 101	189 908	236 713	560 571	279 249	155 770	118 680
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**20 457**	**96 145**	**40 166**	**79 336**	**204 302**	**73 327**	**18 417**	**13 552**
General revenue	18 311	88 802	38 213	73 051	190 527	69 526	16 655	11 932
Intergovernmental revenue	10 609	37 089	19 327	41 377	80 105	43 053	9 971	6 930
From Federal Government	100	2 413	53	4 970	7 786	40	14	15
From State governments	10 447	34 612	19 109	36 376	71 668	43 013	8 028	6 912
From local governments	62	64	165	31	651	–	1 929	3
General revenue from own sources	7 702	51 713	18 886	31 674	110 422	26 473	6 684	5 002
Taxes	3 769	32 643	13 428	21 229	60 541	19 860	4 860	1 892
Property	3 721	32 032	12 855	21 057	60 538	19 639	4 601	1 666
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	48	811	573	172	3	241	259	226
Current charges	3 221	13 735	4 307	7 030	40 169	4 367	1 262	1 999
Miscellaneous revenue	712	5 135	1 151	3 415	9 712	2 226	562	1 111
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	2 146	6 343	1 952	6 285	13 775	3 801	1 762	1 620
Expenditure, total	**19 491**	**94 881**	**34 961**	**74 288**	**189 529**	**69 665**	**17 334**	**15 669**
By character and object:								
Intergovernmental	249	1 517	725	257	9 168	579	365	8
To State governments	–	457	–	–	626	–	209	8
To local governments	249	1 060	725	257	8 542	579	156	–
Current operation	18 371	83 568	32 421	62 981	153 404	66 749	16 122	15 043
Capital outlay	341	6 357	139	7 791	12 773	945	191	1
Construction	68	5 384	–	4 839	9 527	–	–	–
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	96	1 211	805	1 131	9 231	161	6	–
Insurance benefits and repayments	432	2 228	871	2 128	4 953	1 231	650	617
Exhibit—Salaries and wages	9 478	31 112	13 478	23 781	56 493	25 547	4 912	6 228
General expenditure	19 050	92 653	34 090	72 160	184 576	68 434	16 684	15 052
Current expenditure	18 718	86 296	33 951	64 369	171 803	67 489	16 493	15 051
Intergovernmental expenditure	249	1 517	725	257	9 168	579	365	8
Capital outlay	341	6 357	139	7 791	12 773	945	191	1
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	190	1 769	798	–	1 610	2 262	104	253
Social services and income maintenance:								
Public welfare	7 446	22 869	12 774	19 261	34 319	27 772	1 514	8 596
Hospitals	–	–	–	–	–	–	7	12
Health	3 344	19 211	6 362	12 847	25 177	18 158	5 003	1 212
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	322	1 421	316	607	1 016	579	416	91
Capital outlay	68	1 198	–	406	–	–	3	–
Air transportation	–	–	–	–	–	–	10	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	1 060	517	171	5 582	–	–	–
Public safety:								
Police protection	48	211	84	196	3 201	130	114	52
Fire protection	3	–	32	–	45	–	–	–
Correction	1 344	8 866	3 925	8 783	11 696	5 229	2 174	1 060
Protective inspection and regulation	27	130	–	–	–	–	16	21
Environment and housing:								
Natural resources	133	183	254	492	137	–	72	135
Sewerage	–	–	–	–	–	–	–	–
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	–	–	–	68	29 338	–	–	–
Parks and recreation	18	2 290	8	452	765	–	72	–
Housing and community development	810	3 991	–	9 150	8 806	–	1 500	–
Government administration:								
Financial administration	982	2 283	1 401	1 549	3 065	2 901	942	499
Judicial and legal	1 662	10 571	2 199	6 478	16 956	6 186	2 062	1 519
General public buildings	269	3 207	730	1 367	2 065	1 465	418	242
Other	1 380	2 961	1 583	2 033	1 972	1 422	930	282
Interest on general debt	98	1 211	805	1 131	9 231	161	6	–
General expenditure, n.e.c.	785	10 390	2 302	7 575	29 573	2 169	1 294	1 058
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	432	2 228	871	2 128	4 953	1 231	650	617
Total debt outstanding	1 170	21 239	14 954	23 970	100 812	4 446	135	–
Long-term	1 170	21 239	14 954	23 970	100 812	4 446	135	–
Full faith and credit	–	21 239	14 954	23 970	100 812	4 446	135	–
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	–	9 055	–	–	–	1 500	–	–
Long-term debt retired	350	777	1 275	4 574	7 607	387	45	–
Cash and security holdings	13 083	63 008	28 634	41 084	136 158	38 434	17 508	22 599
Exhibit—County contribution to own retirement systems	–	–	685	185	–	542	23	333

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania—Con.							
	Lackawanna	Lancaster	Lawrence	Lebanon	Lehigh	Luzerne	Lycoming	Mercer
Population, 1986	222 999	393 537	101 913	111 921	281 488	331 127	116 333	[illegible]
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**39 742**	**85 349**	**19 188**	**23 443**	**95 848**	**43 932**	**30 093**	**22 500**
General revenue	36 662	81 224	17 472	20 840	84 590	37 469	26 722	20 940
Intergovernmental revenue	18 356	28 577	10 328	10 385	39 839	10 954	6 838	9 502
From Federal Government	97	225	11	42	27	544	18	56
From State governments	18 097	28 286	10 317	10 313	39 812	10 410	6 813	9 436
From local governments	162	66	–	–	–	–	7	7
General revenue from own sources	18 306	32 647	7 144	10 485	44 751	26 515	20 084	11 438
Taxes	13 063	23 125	5 054	6 391	28 757	16 887	9 395	6 889
Property	13 059	23 050	4 878	6 305	28 483	16 853	9 268	6 529
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	4	75	176	86	274	34	127	359
Current charges	4 080	6 705	1 812	1 636	9 233	7 705	9 240	3 449
Miscellaneous revenue	1 163	2 817	278	2 456	6 761	1 923	1 449	1 101
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	3 080	4 125	1 634	2 603	11 258	6 463	3 371	1 580
Expenditure, total	**39 758**	**81 518**	**16 233**	**20 147**	**78 849**	**48 212**	**25 099**	**19 954**
By character and object:								
Intergovernmental	1 354	555	67	137	3 971	2 293	272	–
To State governments	–	208	40	–	–	118	1	–
To local governments	1 354	347	27	137	3 971	2 175	271	–
Current operation	33 887	57 797	15 267	18 398	66 821	35 994	22 903	17 847
Capital outlay	2 870	724	278	395	1 923	4 517	465	1 794
Construction	1 130	–	121	295	1 009	4 477	165	104
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	253	927	204	428	3 254	1 266	865	115
Insurance benefits and repayments	1 394	1 515	417	789	2 880	2 142	794	403
Exhibit—Salaries and wages	11 977	25 193	4 903	11 300	32 940	22 348	8 287	5 829
General expenditure	38 364	80 003	15 816	19 358	75 989	44 070	24 305	19 556
Current expenditure	35 494	59 279	15 538	18 963	74 046	39 553	23 840	17 765
Intergovernmental expenditure	1 354	555	67	137	3 971	2 293	272	–
Capital outlay	2 870	724	278	395	1 923	4 517	465	1 794
General expenditure by function:								
Education services:						1 745	–	
Education	–	–	–	–	–	–	–	
Elementary and secondary education	–	–	–	–	–	–	–	
Higher education	–	–	–	–	–	1 745	–	
Other	–	–	–	–	–	–	–	
Libraries	1 690	756	–	141	–	80	182	
Social services and income maintenance:								
Public welfare	13 919	22 486	4 278	10 153	22 390	11 212	7 478	5 325
Hospitals	–	–	–	–	–	–	–	–
Health	570	9 556	4 332	811	11 595	650	193	4 681
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	1 639	934	151	137	377	1 939	400	975
Capital outlay	1 130	97	18	–	3	–	181	794
Air transportation	588	–	–	–	240	2 786	46	
Parking facilities	–	–	–	–	–	2	–	
Other	786	–	–	37	227	300	–	
Public safety:								
Police protection	108	152	38	27	121	205	27	5
Fire protection	3	403	31	3	–	54	–	
Correction	3 265	7 868	1 294	1 780	8 966	8 123	4 001	1 774
Protective inspection and regulation	–	44	–	16	24	–	15	1
Environment and housing:								
Natural resources	98	544	75	66	184	327	178	25
Sewerage	–	–	–	–	–	–	–	
Capital outlay	–	–	–	–	–	–	–	
Solid waste management	–	–	–	–	13	–	2 728	
Parks and recreation	880	648	5	42	1 345	590	100	1
Housing and community development	981	–	286	–	431	–	252	
Government administration:								
Financial administration	1 720	2 504	802	643	3 505	2 069	1 843	1 088
Judicial and legal	3 068	6 534	1 905	2 045	6 612	7 587	2 608	2 218
General public buildings	1 434	1 506	525	419	1 659	1 411	380	432
Other	789	2 527	687	457	5 333	1 529	207	647
Interest on general debt	253	927	204	428	3 254	1 266	865	115
General expenditure, n.e.c.	6 553	2 614	1 403	2 173	9 714	4 265	3 919	1 966
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	1 394	1 515	417	789	2 880	2 142	794	403
Total debt outstanding	5 271	11 990	2 155	4 336	47 585	18 635	11 936	29
Long-term	5 271	11 990	2 155	4 336	47 585	18 635	11 935	29
Full faith and credit	5 271	11 990	2 155	4 336	47 585	18 635	11 935	29
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	2 000	–	–	–	–	4 300	–	
Long-term debt retired	1 162	1 145	140	370	3 278	5 755	1 040	21
Cash and security holdings	30 730	33 892	13 666	17 548	120 905	60 654	30 772	18 21
Exhibit—County contribution to own retirement systems	141	28	214	688	–	44	209	10

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania—Con.						South Carolina	
	Montgomery	Northampton	Schuylkill	Washington	Westmoreland	York	Aiken	Anderson
Population, 1986	672 089	234 147	156 373	212 486	361 050	326 559	118 436	140 609
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**215 903**	**71 620**	**38 265**	**39 649**	**90 515**	**83 026**	**24 612**	**25 959**
General revenue	203 611	59 582	33 292	37 787	82 057	58 147	24 612	25 959
Intergovernmental revenue	56 796	31 504	19 836	21 051	32 706	32 670	6 410	8 070
From Federal Government	33	123	32	4 219	4 665	3 357	313	827
From State governments	55 837	31 193	19 794	16 624	28 020	29 513	5 405	7 042
From local governments	926	188	10	208	31	-	692	201
General revenue from own sources	146 815	28 078	13 456	16 736	49 351	25 277	18 202	17 889
Taxes	62 212	17 421	8 932	9 805	24 600	18 045	9 184	11 947
Property	61 907	17 156	8 428	9 647	23 847	18 045	9 028	11 602
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	305	265	504	158	753	-	156	345
Current charges	17 374	8 776	3 211	6 166	19 405	7 187	6 689	2 055
Miscellaneous revenue	67 229	1 881	1 313	765	5 348	2 045	2 349	3 887
Utility and liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue	12 192	12 038	2 973	1 862	8 458	4 879	-	-
Expenditure, total	**210 304**	**58 534**	**37 085**	**37 186**	**79 478**	**59 840**	**22 774**	**24 785**
By character and object:								
Intergovernmental	12 751	871	344	656	2 712	18	622	83
To State governments	2 785	-	-	-	-	-	622	-
To local governments	9 966	871	344	656	2 712	18	-	83
Current operation	125 781	53 550	33 884	29 574	65 942	57 313	19 319	17 836
Capital outlay	7 093	2 145	647	5 061	5 609	988	1 078	3 903
Construction	3 914	567	317	4 669	4 318	471	266	2 198
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	60 670	762	854	960	2 338	408	1 755	2 943
Insurance benefits and repayments	4 009	2 196	1 556	915	2 877	1 115	-	-
Exhibit—Salaries and wages	42 903	31 194	12 015	11 248	25 938	18 822	8 600	8 510
General expenditure	206 295	57 328	35 529	36 251	78 601	58 725	22 774	24 785
Current expenditure	199 202	55 183	34 882	31 190	70 992	57 737	21 696	20 882
Intergovernmental expenditure	12 751	871	344	656	2 712	18	622	83
Capital outlay	7 093	2 145	647	5 061	5 609	988	1 078	3 903
General expenditure by function:								
Education services:								
Education	5 267	-	-	-	2 000	-	622	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	5 267	-	-	-	2 000	-	622	-
Other	-	-	-	-	-	-	-	-
Libraries	1 767	81	40	45	-	250	-	917
Social services and income maintenance:								
Public welfare	23 988	27 086	16 268	11 383	21 379	14 660	1 201	479
Hospitals	286	-	-	-	-	-	-	-
Health	31 067	7 926	5 345	255	9 494	9 390	1 149	454
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	2 071	437	952	887	1 588	414	1 544	4 590
Capital outlay	1 344	18	111	208	852	222	23	134
Air transportation	-	319	25	325	712	-	-	175
Parking facilities	615	-	-	-	-	-	-	-
Other	3 552	227	-	-	-	-	-	-
Public safety:								
Police protection	551	100	57	89	230	320	2 391	2 136
Fire protection	429	-	17	21	-	-	-	720
Correction	15 680	6 100	2 041	1 756	5 151	7 322	844	549
Protective inspection and regulation	146	208	-	53	219	-	97	123
Environment and housing:								
Natural resources	214	167	154	138	172	278	228	8
Sewerage	519	-	-	-	-	-	2 065	2 270
Capital outlay	-	-	-	-	-	-	-	1 956
Solid waste management	10 947	-	-	-	-	-	956	830
Parks and recreation	2 293	611	30	314	1 150	601	221	76
Housing and community development	260	-	8	7 144	4 483	3 827	139	17
Government administration:								
Financial administration	5 997	2 646	870	1 714	4 015	2 308	1 429	960
Judicial and legal	15 429	5 039	2 710	4 094	8 648	4 862	1 899	1 629
General public buildings	4 086	413	378	610	726	679	818	443
Other	3 446	1 033	692	1 335	2 095	1 003	942	536
Interest on general debt	60 670	762	854	960	2 338	408	1 755	2 943
General expenditure, n.e.c.	17 115	4 159	5 288	5 368	12 191	12 373	4 474	4 912
Utility and liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure	4 009	2 196	1 556	915	2 877	1 115	-	-
Total debt outstanding	657 525	9 700	11 725	5 995	32 025	8 050	25 984	115 675
Long-term	657 525	9 700	11 725	5 995	32 025	8 050	25 784	115 675
Full faith and credit	49 345	9 700	11 725	5 995	32 025	8 050	12 026	24 105
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	34 375	-	9 030	-	-	-	-	19 000
Long-term debt retired	33 870	910	7 050	305	1 440	1 025	1 487	32 215
Cash and security holdings	692 998	62 369	33 896	29 614	94 635	30 378	16 709	72 357
Exhibit—County contribution to own retirement systems	-	1 373	193	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	South Carolina—Con.						
	Berkeley	Charleston	Florence	Greenville	Horry	Lexington	Richland
Population, 1986	123 631	286 003	115 916	308 046	130 582	170 094	274 577
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**31 401**	**84 857**	**26 031**	**43 784**	**33 805**	**78 129**	**155 029**
General revenue	30 292	84 857	25 753	43 784	33 805	77 935	155 029
Intergovernmental revenue	8 433	14 360	5 777	18 704	7 510	7 361	13 500
From Federal Government	4 079	2 783	424	4 925	1 379	607	1 286
From State governments	4 093	11 327	5 058	13 779	5 353	6 663	12 166
From local governments	261	270	295	-	778	91	48
General revenue from own sources	21 859	70 497	19 976	25 080	26 295	70 574	141 529
Taxes	6 517	41 099	7 373	3 098	19 707	14 229	19 006
Property	5 888	37 917	7 288	1 842	18 851	13 882	18 483
General sales	-	-	-	-	-	-	-
Selective sales	65	140	43	295	54	116	175
Income	-	-	-	-	-	-	-
Other	764	3 042	42	989	2 802	431	2 348
Current charges	7 257	15 823	2 674	8 754	3 778	50 980	111 155
Miscellaneous revenue	8 085	13 575	9 929	15 230	2 810	5 685	11 368
Utility and liquor store revenue	1 109	-	278	-	-	194	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure, total	**35 312**	**83 230**	**25 382**	**67 287**	**39 418**	**84 209**	**162 152**
By character and object:							
Intergovernmental	-	-	883	1 742	-	202	810
To State governments	-	-	628	1 742	-	-	-
To local governments	-	-	235	-	-	202	810
Current operation	18 514	61 675	14 086	48 430	25 970	65 864	141 949
Capital outlay	9 150	8 660	845	8 335	13 047	14 393	14 883
Construction	8 419	3 832	220	6 114	8 258	4 881	10 006
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	7 648	12 695	9 568	12 780	401	3 950	4 710
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	8 021	31 960	6 671	21 389	14 130	32 268	77 382
General expenditure	33 707	83 230	25 180	67 287	39 418	84 026	162 152
Current expenditure	25 111	74 570	24 335	60 952	26 371	69 633	147 269
Intergovernmental expenditure	-	-	883	1 742	-	202	810
Capital outlay	8 596	8 660	845	6 335	13 047	14 393	14 883
General expenditure by function:							
Education services:							
Education	-	-	628	1 742	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	628	1 742	-	-	-
Other	-	-	-	-	-	-	-
Libraries	429	2 325	672	3 579	896	880	3 974
Social services and income maintenance:							
Public welfare	748	1 347	614	3 843	993	639	1 815
Hospitals	-	15 809	-	-	-	48 902	110 871
Health	2 027	3 184	1 152	2 308	2 555	1 586	3 651
Other	-	-	-	-	-	-	-
Transportation:							
Highways	1 342	4 654	1 155	3 995	2 958	2 778	2 196
Capital outlay	11	1 188	-	1 121	578	1 082	348
Air transportation	201	-	-	-	2 143	-	14
Parking facilities	-	163	-	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	1 873	9 902	2 078	7 701	3 250	3 821	7 580
Fire protection	293	482	235	324	635	1 578	106
Correction	300	2 686	-	2 508	1 118	989	2 111
Protective inspection and regulation	-	604	-	415	360	-	251
Environment and housing:							
Natural resources	-	-	61	62	50	-	578
Sewerage	12 178	-	-	-	70	196	1 313
Capital outlay	8 002	-	-	-	-	-	1 253
Solid waste management	537	3 442	1 159	1 181	1 088	2 209	4 544
Parks and recreation	75	520	315	1 486	741	258	727
Housing and community development	-	332	187	2 855	-	-	-
Government administration:							
Financial administration	1 308	3 720	634	3 554	2 487	1 010	2 980
Judicial and legal	1 531	4 643	2 281	3 483	2 837	1 794	5 115
General public buildings	566	2 494	1 022	6 642	1 730	585	2 023
Other	1 389	6 112	1 000	2 048	1 795	2 448	2 278
Interest on general debt	7 648	12 695	9 568	12 780	401	3 942	4 710
General expenditure, n.e.c.	1 262	8 916	2 439	6 984	13 701	10 457	5 335
Utility and liquor store expenditure	1 605	-	182	-	-	183	-
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	127 604	171 196	137 825	42 055	17 814	49 453	85 622
Long-term	127 604	171 196	137 825	42 055	17 814	48 858	85 622
Full faith and credit	12 440	17 825	14 445	42 055	16 354	14 240	28 657
Utility debt only	-	-	-	-	-	125	-
Long-term debt issued	11 300	10 000	4	7 500	12 892	4 305	2 000
Long-term debt retired	3 730	15 030	997	1 019	1 884	7 390	3 004
Cash and security holdings	112 951	191 568	136 475	151 134	22 101	43 725	91 141
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	South Carolina—Con.		South Dakota—Minnehaha	Tennessee				
	Spartanburg	York		Hamilton	Knox	Rutherford	Shelby	Sullivan
Population, 1986	212 386	120 606	122 955	284 277	329 464	102 748	809 561	146 306
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30	6/30
Revenue, total	**131 675**	**32 110**	**12 597**	**351 105**	**222 703**	**75 553**	**686 596**	**109 101**
General revenue	131 675	31 898	12 587	350 824	222 703	75 553	670 782	109 101
Intergovernmental revenue	18 987	5 922	3 718	57 732	85 817	26 218	126 246	29 406
From Federal Government	357	282	713	7 833	1 683	249	9 253	41
From State governments	17 275	5 640	2 130	40 967	81 987	25 786	99 462	28 222
From local governments	1 335	-	875	9 132	2 467	183	17 531	1 143
General revenue from own sources	112 708	25 976	8 879	293 092	136 886	49 335	544 536	79 695
Taxes	20 419	6 435	7 545	97 179	119 394	37 322	328 657	72 276
Property	19 969	5 672	6 577	66 091	89 326	17 825	189 595	47 540
General sales	-	-	-	27 052	39 751	15 373	136 974	23 104
Selective sales	91	17	-	1 736	7 327	398	4 141	535
Income	-	-	-	-	-	-	-	-
Other	359	746	1 068	2 300	2 990	3 736	17 947	1 097
Current charges	84 773	1 823	430	162 088	10 476	4 775	152 434	5 204
Miscellaneous revenue	7 516	17 718	904	33 825	7 016	7 238	63 445	2 215
Utility and liquor store revenue	-	212	-	-	-	-	-	-
Insurance trust revenue	-	-	-	281	-	-	15 814	-
Expenditure, total	**137 830**	**30 518**	**14 129**	**334 320**	**215 707**	**73 675**	**648 854**	**99 201**
By character and object:								
Intergovernmental	1 068	-	735	41 265	6 924	10 512	196 334	22 756
To State governments	930	-	735	-	289	-	16 007	675
To local governments	138	-	-	41 265	6 635	10 512	180 327	22 081
Current operation	116 129	12 605	11 113	231 669	187 296	54 095	380 074	69 126
Capital outlay	17 318	1 846	2 281	25 528	16 776	3 581	23 220	4 448
Construction	6 114	-	1 517	18 764	10 800	2 258	19 160	2 997
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	3 315	16 065	-	35 173	4 711	5 487	58 917	2 871
Insurance benefits and repayments	-	-	-	385	-	-	10 309	-
Exhibit—Salaries and wages	60 224	5 106	5 411	142 780	125 974	35 864	214 485	45 404
General expenditure	137 783	30 305	14 129	333 935	215 707	73 675	638 545	99 201
Current expenditure	120 465	28 459	11 848	308 307	198 931	70 094	615 325	94 753
Intergovernmental expenditure	1 068	-	735	41 265	6 924	10 512	196 334	22 756
Capital outlay	17 318	1 846	2 281	25 528	16 776	3 581	23 220	4 448
General expenditure by function:								
Education services:								
Education	930	-	-	88 691	144 888	43 263	211 978	63 341
Elementary and secondary education	-	-	-	88 691	144 888	43 263	211 932	63 341
Higher education	930	-	-	-	-	-	46	-
Other	-	-	-	-	-	-	-	-
Libraries	2 253	1 081	348	1 069	3 888	178	1 117	181
Social services and income maintenance:								
Public welfare	1 556	1 137	1 447	14 587	6 315	118	3 795	650
Hospitals	94 703	-	280	119 782	-	-	148 388	-
Health	2 955	295	24	6 575	7 699	957	13 733	1 643
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	5 783	924	2 907	6 140	6 515	3 190	9 007	5 788
Capital outlay	869	247	1 329	920	802	645	547	387
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	484	-
Public safety:								
Police protection	6 027	1 912	1 607	7 573	5 215	1 600	11 755	2 623
Fire protection	58	183	85	873	7	-	3 909	271
Correction	1 412	639	1 086	5 882	4 427	2 988	35 179	2 373
Protective inspection and regulation	405	327	147	-	504	270	1 490	-
Environment and housing:								
Natural resources	21	-	292	159	106	103	815	82
Sewerage	2 719	-	-	210	-	35	543	-
Capital outlay	-	-	-	210	-	-	-	-
Solid waste management	1 674	717	-	584	834	594	2 440	2 117
Parks and recreation	703	1 044	512	5 730	1 056	78	4 823	149
Housing and community development	284	-	-	5 040	24	29	1 355	-
Government administration:								
Financial administration	2 569	830	1 291	6 903	1 403	813	9 818	1 387
Judicial and legal	3 309	1 116	1 464	5 917	3 660	491	20 519	1 114
General public buildings	764	477	1 004	2 868	3 868	339	5 942	346
Other	2 140	551	862	3 581	2 371	486	9 376	1 283
Interest on general debt	3 315	16 065	-	35 173	4 711	5 487	58 917	2 871
General expenditure, n.e.c.	4 223	3 007	873	16 599	18 436	12 780	85 382	13 002
Utility and liquor store expenditure	47	211	-	-	-	-	-	-
Insurance trust expenditure	-	-	-	385	-	-	10 309	-
Total debt outstanding	70 983	214 534	-	488 326	93 808	86 553	833 987	38 816
Long-term	70 983	214 534	-	488 326	90 248	86 553	833 987	38 816
Full faith and credit	-	5 754	-	81 708	70 275	63 312	292 830	31 276
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	25 505	280	-	22 986	8 500	15 178	53 805	2 350
Long-term debt retired	8 149	9 231	-	22 073	15 204	4 629	117 902	5 274
Cash and security holdings	83 578	243 158	6 454	462 987	60 829	49 827	950 304	22 285
Exhibit—County contribution to own retirement systems	-	-	-	136	-	-	9 529	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see text]

Item	Texas						
	Bell	Bexar	Brazoria	Brazos	Cameron	Collin	Dalla
Population, 1988	174 517	1 169 081	188 745	120 802	257 306	210 624	1 833 09
Date of end of fiscal year	9/30	9/30	12/31	12/31	9/30	9/30	9/3
Revenue, total	**23 454**	**299 325**	**36 728**	**28 454**	**28 881**	**40 451**	**482 11**
General revenue	23 454	299 325	36 728	28 454	28 881	40 451	482 11
Intergovernmental revenue	1 569	33 976	2 457	1 756	4 317	2 730	67 90
From Federal Government	114	2 138	354	8	–	33	2 71
From State governments	491	24 061	1 007	1 088	4 277	1 501	45 93
From local governments	964	7 779	1 096	660	40	1 196	19 25
General revenue from own sources	21 885	265 349	34 271	26 698	24 564	37 721	394 21
Taxes	12 343	132 944	26 924	12 472	11 924	25 203	238 09
Property	11 861	121 290	25 892	11 420	11 548	24 436	216 20
General sales	–	–	–	–	–	–	
Selective sales	62	3 429	307	293	–	–	7 76
Income	–	–	–	–	–	–	
Other	420	8 225	725	759	376	767	14 12
Current charges	1 799	55 167	2 188	2 013	7 196	4 980	99 66
Miscellaneous revenue	7 743	77 238	5 159	12 213	5 444	7 538	56 45
Utility and liquor store revenue	–	–	–	–	–	–	
Insurance trust revenue	–	–	–	–	–	–	
Expenditure, total	**24 982**	**321 988**	**38 869**	**27 435**	**29 377**	**38 697**	**482 49**
By character and object:							
Intergovernmental	589	5 749	–	–	–	130	7
To State governments	–	–	–	–	–	–	
To local governments	589	5 749	–	–	–	130	6
Current operation	14 048	199 637	34 158	13 981	23 345	25 571	367 65
Capital outlay	4 484	49 061	2 834	1 673	1 991	7 514	61 43
Construction	4 070	41 884	–	–	158	4 879	42 92
Assistance and subsidies	37	–	–	–	–	–	4
Interest on debt	5 824	67 541	1 877	11 781	4 041	5 482	53 29
Insurance benefits and repayments	–	–	–	–	–	–	
Exhibit—Salaries and wages	7 841	117 399	16 259	8 161	10 684	12 860	210 53
General expenditure	24 982	321 988	38 869	27 435	29 377	38 697	482 49
Current expenditure	20 498	272 927	36 035	25 782	27 386	31 183	421 06
Intergovernmental expenditure	589	5 749	–	–	–	130	7
Capital outlay	4 484	49 061	2 834	1 673	1 991	7 514	61 42
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	
Elementary and secondary education	–	–	–	–	–	–	
Higher education	–	–	–	–	–	–	
Other	–	–	–	–	–	–	
Libraries	43	1 329	1 527	–	43	132	23
Social services and income maintenance:							
Public welfare	466	2 918	253	256	1 837	131	8 38
Hospitals	–	106 817	–	–	–	–	183 23
Health	611	13 825	2 818	275	2 107	2 323	25 39
Other	–	–	–	–	–	–	
Transportation:							
Highways	3 588	18 555	12 173	2 754	4 156	10 196	27 27
Capital outlay	184	13 456	2 151	505	856	4 958	18 50
Air transportation	–	–	491	–	33	–	
Parking facilities	–	–	–	–	–	–	
Other	–	–	–	–	–	–	
Public safety:							
Police protection	1 607	6 949	3 934	2 819	2 314	3 723	15 66
Fire protection	129	436	61	74	–	69	29
Correction	1 926	44 944	3 140	1 696	3 754	3 645	57 03
Protective inspection and regulation	–	–	–	–	661	–	
Environment and housing:							
Natural resources	3 644	3 094	216	75	111	139	22
Sewerage	–	–	–	–	–	–	
Capital outlay	–	–	–	–	–	–	
Solid waste management	130	–	157	182	–	–	
Parks and recreation	–	1 333	347	283	1 701	278	46
Housing and community development	–	775	–	–	190	–	
Government administration:							
Financial administration	1 792	11 751	4 123	1 509	1 067	2 758	24 43
Judicial and legal	3 143	18 108	4 205	2 880	3 334	4 115	59 02
General public buildings	557	5 344	1 837	353	1 390	1 894	11 12
Other	1 522	2 873	1 120	500	2 638	1 820	8 46
Interest on general debt	5 824	67 541	1 877	11 781	4 041	5 482	53 29
General expenditure, n.e.c.	–	15 394	590	1 988	–	1 973	9 97
Utility and liquor store expenditure	–	–	–	–	–	–	
Insurance trust expenditure	–	–	–	–	–	–	
Total debt outstanding	72 444	905 274	23 380	127 111	50 570	81 779	884 75
Long-term	72 444	904 914	23 380	127 111	50 570	81 779	884 75
Full faith and credit	15 919	117 557	–	15 600	8 314	58 480	401 94
Utility debt only	–	–	–	–	–	–	
Long-term debt issued	2 900	229 031	18 935	4 500	5 700	–	190 88
Long-term debt retired	4 203	119 678	19 496	7 834	4 769	4 449	143 85
Cash and security holdings	61 779	920 853	19 548	127 039	49 854	58 680	801 80
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.							
	Denton	Ector	El Paso	Fort Bend	Galveston	Gregg	Harris	Hidalgo
Population, 1986	204 307	133 148	561 490	194 719	214 830	112 346	2 798 298	385 886
Date of end of fiscal year	9/30	9/30	9/30	12/31	12/31	12/31	12/31	12/31
Revenue, total	**38 889**	**66 100**	**99 787**	**47 860**	**89 708**	**20 599**	**999 673**	**31 794**
General revenue	38 689	66 100	99 787	47 860	89 708	20 599	999 673	31 794
Intergovernmental revenue	1 632	2 267	26 233	2 245	2 004	834	84 513	5 017
From Federal Government	61	247	3 372	19	72	271	7 790	1 078
From State governments	1 129	1 405	15 701	942	1 819	353	58 040	3 934
From local governments	442	615	7 160	1 284	113	–	18 713	5
General revenue from own sources	37 057	63 833	73 554	45 615	87 704	19 975	915 160	26 777
Taxes	19 829	17 238	44 419	34 957	33 509	14 149	580 621	18 660
Property	18 055	16 767	39 913	34 512	32 243	13 776	529 081	17 218
General sales	–	–	–	–	–	–	–	–
Selective sales	56	43	1 541	92	171	59	13 263	360
Income	–	–	–	–	–	–	–	–
Other	1 718	928	2 959	353	1 095	314	18 277	1 082
Current charges	4 526	44 664	21 720	5 209	41 251	1 924	81 717	3 191
Miscellaneous revenue	12 702	1 931	7 415	5 449	12 944	3 902	272 822	4 926
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**39 875**	**69 072**	**115 798**	**46 456**	**101 341**	**20 822**	**1 270 396**	**34 813**
By character and object:								
Intergovernmental	963	525	4 068	–	204	–	–	–
To State governments	–	–	2 909	–	50	–	–	–
To local governments	963	525	1 159	–	154	–	–	–
Current operation	20 880	62 794	86 481	39 295	74 982	14 291	840 019	27 506
Capital outlay	6 188	4 245	18 711	4 261	15 290	2 116	344 200	4 728
Construction	5 030	1 209	15 758	1 670	9 453	1 808	238 575	3 064
Assistance and subsidies	–	–	125	–	–	–	–	–
Interest on debt	11 844	1 508	6 413	2 900	10 865	4 415	286 177	2 379
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	10 576	39 899	42 571	18 459	32 624	7 814	349 487	15 468
General expenditure	39 875	69 072	115 798	46 456	101 341	20 822	1 270 396	34 813
Current expenditure	33 687	64 827	97 087	42 195	86 051	18 706	926 198	29 885
Intergovernmental expenditure	963	525	4 068	–	204	–	–	–
Capital outlay	6 188	4 245	18 711	4 261	15 290	2 116	344 200	4 728
General expenditure by function:								
Education services:								
Education	–	–	2 664	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	2 664	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	276	699	104	1 805	315	73	7 338	249
Social services and income maintenance:								
Public welfare	201	495	3 231	2 424	1 572	308	11 484	2 772
Hospitals	–	44 315	45 856	–	40 055	148	262 844	–
Health	2 994	750	10 431	2 705	978	310	27 386	3 610
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	3 270	4 123	2 377	12 299	15 208	2 519	264 499	5 161
Capital outlay	467	65	555	606	9 952	161	218 928	1 412
Air transportation	–	160	–	–	–	1 665	–	–
Parking facilities	–	–	–	–	289	2	–	–
Other	–	–	–	–	–	–	1 696	–
Public safety:								
Police protection	3 636	2 116	5 520	6 838	4 075	2 067	49 870	4 563
Fire protection	104	575	10	370	120	25	1 190	555
Correction	6 060	2 842	15 099	556	4 810	1 144	79 846	2 359
Protective inspection and regulation	–	–	–	–	42	–	1 471	–
Environment and housing:								
Natural resources	179	51	158	4 129	855	77	64 209	1 109
Sewerage	–	–	–	–	–	–	–	–
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	–	–	–	–	6	54	–	–
Parks and recreation	–	1 054	4 556	118	1 121	29	26 975	657
Housing and community development	–	–	–	–	–	–	3 897	–
Government administration:								
Financial administration	1 754	1 941	7 286	3 640	3 389	1 729	54 695	3 104
Judicial and legal	3 067	2 598	7 890	3 606	5 323	1 847	83 719	4 660
General public buildings	3 425	2 719	1 027	427	1 493	1 114	14 530	2 078
Other	2 198	744	902	1 619	1 193	1 895	10 807	964
Interest on general debt	11 844	1 508	6 413	2 900	10 865	4 415	286 177	2 379
General expenditure, n.e.c.	967	2 382	2 274	3 017	9 732	1 603	16 183	393
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	134 942	19 638	88 838	32 252	163 073	77 259	3 848 048	22 786
Long-term	134 942	19 638	88 838	32 252	163 073	77 259	3 848 048	22 459
Full faith and credit	12 760	17 212	72 970	8 500	85 435	21 290	898 265	5 909
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	10 630	–	2 700	5 000	26 935	9 575	388 810	–
Long-term debt retired	7 523	2 201	2 492	5 829	13 327	3 278	279 821	2 495
Cash and security holdings	133 956	20 521	61 778	38 045	181 225	59 789	3 378 745	31 224
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.							
	Jefferson	Lubbock	McLennan	Midland	Montgomery	Nueces	Potter	Smith
Population, 1986	249 938	224 658	187 601	(NA)	160 185	301 582	108 599	152 074
Date of end of fiscal year	9/30	9/30	9/30	(NA)	9/30	12/31	9/30	12/31
Revenue, total	**37 137**	**74 185**	**22 609**	**(NA)**	**56 247**	**123 383**	**17 782**	**19 130**
General revenue	37 137	74 185	22 609	(NA)	56 247	123 383	17 782	19 130
Intergovernmental revenue	2 709	2 933	4 045	(NA)	5 855	14 625	1 552	1 870
From Federal Government	1 915	13	187	(NA)	3 542	1 087	86	21
From State governments	729	791	1 919	(NA)	985	11 448	332	891
From local governments	64	2 129	1 939	(NA)	1 328	2 090	1 154	958
General revenue from own sources	34 429	71 252	18 564	(NA)	50 392	108 788	16 210	17 260
Taxes	26 210	17 813	11 465	(NA)	32 621	39 158	12 700	12 142
Property	25 017	15 087	10 308	(NA)	29 572	37 800	11 287	10 994
General sales	-	-	-	(NA)	-	-	-	-
Selective sales	808	807	390	(NA)	989	860	473	145
Income	-	-	-	(NA)	-	-	-	-
Other	385	1 919	767	(NA)	2 060	485	940	1 003
Current charges	3 539	48 072	4 029	(NA)	4 184	58 523	508	2 334
Miscellaneous revenue	4 680	5 367	3 070	(NA)	13 607	11 087	2 702	2 784
Utility and liquor store revenue	-	-	-	(NA)	-	-	-	-
Insurance trust revenue	-	-	-	(NA)	-	-	-	-
Expenditure, total	**35 450**	**88 953**	**25 022**	**(NA)**	**84 938**	**125 923**	**18 350**	**20 724**
By character and object:								
Intergovernmental	-	811	171	(NA)	-	94	265	-
To State governments	-	119	-	(NA)	-	-	77	-
To local governments	-	692	171	(NA)	-	94	188	-
Current operation	31 270	62 090	20 406	(NA)	37 507	91 301	14 604	19 223
Capital outlay	1 183	5 525	3 113	(NA)	14 191	27 306	1 905	477
Construction	296	3 228	1 841	(NA)	9 994	21 902	698	-
Assistance and subsidies	-	-	-	(NA)	-	-	-	-
Interest on debt	3 017	527	1 332	(NA)	13 240	7 222	1 578	1 024
Insurance benefits and repayments	-	-	-	(NA)	-	-	-	-
Exhibit—Salaries and wages	18 775	31 177	10 718	(NA)	18 107	49 967	8 317	8 594
General expenditure	35 450	88 953	25 022	(NA)	84 938	125 923	18 350	20 724
Current expenditure	34 267	83 428	21 909	(NA)	50 747	98 617	18 445	20 247
Intergovernmental expenditure	-	811	171	(NA)	-	94	265	-
Capital outlay	1 183	5 525	3 113	(NA)	14 191	27 306	1 905	477
General expenditure by function:								
Education services:								
Education	-	-	-	(NA)	-	-	-	-
Elementary and secondary education	-	-	-	(NA)	-	-	-	-
Higher education	-	-	-	(NA)	-	-	-	-
Other	-	-	-	(NA)	-	-	-	-
Libraries	138	588	171	(NA)	1 810	189	-	51
Social services and income maintenance:								
Public welfare	1 663	584	1 548	(NA)	730	1 777	398	667
Hospitals	-	49 295	-	(NA)	-	70 194	-	-
Health	1 775	124	2 508	(NA)	1 767	6 945	205	834
Other	-	-	-	(NA)	-	-	-	-
Transportation:								
Highways	5 090	1 257	3 837	(NA)	13 350	5 428	736	3 140
Capital outlay	489	179	647	(NA)	3 255	409	108	300
Air transportation	1 308	-	-	(NA)	1 608	445	-	-
Parking facilities	-	38	-	(NA)	213	-	-	-
Other	-	-	-	(NA)	-	-	-	-
Public safety:								
Police protection	2 604	1 777	1 568	(NA)	8 697	4 801	3 898	1 586
Fire protection	-	180	19	(NA)	119	-	121	240
Correction	4 094	4 560	4 240	(NA)	9 682	7 788	1 481	2 944
Protective inspection and regulation	-	-	-	(NA)	-	-	-	-
Environment and housing:								
Natural resources	113	70	148	(NA)	173	277	58	82
Sewerage	-	-	-	(NA)	-	-	-	-
Capital outlay	-	-	-	(NA)	-	-	-	-
Solid waste management	-	-	-	(NA)	-	78	-	-
Parks and recreation	-	144	118	(NA)	528	1 284	-	-
Housing and community development	-	-	-	(NA)	-	-	-	-
Government administration:								
Financial administration	2 209	3 543	1 967	(NA)	3 089	8 320	2 532	1 848
Judicial and legal	4 609	3 397	2 199	(NA)	4 443	5 309	3 340	2 586
General public buildings	1 902	1 052	2 840	(NA)	1 176	3 227	1 232	526
Other	1 043	1 828	594	(NA)	4 068	2 590	1 756	2 809
Interest on general debt	3 017	527	1 332	(NA)	13 240	7 222	1 578	1 024
General expenditure, n.e.c.	5 890	51	2 137	(NA)	245	73	1 221	2 586
Utility and liquor store expenditure	-	-	-	(NA)	-	-	-	-
Insurance trust expenditure	-	-	-	(NA)	-	-	-	-
Total debt outstanding	41 597	12 620	17 012	(NA)	175 597	86 291	20 886	12 282
Long-term	41 597	12 620	16 840	(NA)	174 926	86 291	20 686	12 282
Full faith and credit	18 435	6 500	11 521	(NA)	-	9 228	10 700	11 570
Utility debt only	-	-	-	(NA)	-	-	-	-
Long-term debt issued	-	6 500	4 542	(NA)	44 012	-	3 500	-
Long-term debt retired	3 164	709	1 921	(NA)	9 487	1 080	1 484	50
Cash and security holdings	70 592	72 549	18 106	(NA)	184 426	127 528	21 401	9 900
Exhibit—County contribution to own retirement systems	-	-	-	(NA)	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						Utah	
	Tarrant	Taylor	Travis	Webb	Wichita	Williamson	Davis	Salt Lake
Population, 1986	1 101 487	125 539	550 987	120 795	127 115	(NA)	180 145	702 494
Date of end of fiscal year	12/31	9/30	9/30	12/31	12/31	(NA)	12/31	12/31
Revenue, total	**238 201**	**15 339**	**128 957**	**21 109**	**17 582**	**(NA)**	**23 771**	**230 862**
General revenue	238 201	15 339	128 957	21 109	17 582	(NA)	23 771	230 862
Intergovernmental revenue	35 952	1 426	24 878	6 090	1 029	(NA)	3 437	44 220
From Federal Government	4 352	18	581	3 580	–	(NA)	1 900	11 657
From State governments	23 987	426	18 950	2 337	1 029	(NA)	1 139	31 364
From local governments	7 613	914	7 345	173	–	(NA)	398	1 199
General revenue from own sources	202 249	13 913	104 081	15 013	16 553	(NA)	20 334	186 642
Taxes	107 097	10 483	57 595	12 603	8 916	(NA)	15 477	140 186
Property	98 213	8 886	54 698	11 819	7 823	(NA)	12 735	102 670
General sales	–	–	–	–	–	(NA)	2 554	29 626
Selective sales	4 453	310	372	318	368	(NA)	55	2 587
Income	–	–	–	–	–	(NA)	–	–
Other	4 431	1 285	2 525	666	925	(NA)	133	5 283
Current charges	40 853	842	17 368	812	1 458	(NA)	2 183	25 510
Miscellaneous revenue	54 299	2 586	29 118	1 598	6 179	(NA)	2 674	20 966
Utility and liquor store revenue	–	–	–	–	–	(NA)	–	–
Insurance trust revenue	–	–	–	–	–	(NA)	–	–
Expenditure, total	**257 718**	**13 719**	**154 919**	**22 374**	**19 244**	**(NA)**	**22 612**	**223 828**
By character and object:								
Intergovernmental	–	120	133	137	180	(NA)	580	17 303
To State governments	–	–	–	–	–	(NA)	29	802
To local governments	–	120	133	137	180	(NA)	551	16 501
Current operation	174 463	11 143	94 926	19 394	11 494	(NA)	17 843	185 354
Capital outlay	32 135	917	36 499	1 073	2 178	(NA)	3 202	19 623
Construction	17 462	439	33 028	139	1 922	(NA)	2 727	17 122
Assistance and subsidies	–	–	–	–	202	(NA)	–	–
Interest on debt	51 120	1 539	23 361	1 770	5 190	(NA)	1 007	21 348
Insurance benefits and repayments	–	–	–	–	–	(NA)	–	–
Exhibit—Salaries and wages	94 712	5 888	55 054	10 249	6 513	(NA)	9 949	77 153
General expenditure	257 718	13 719	154 919	22 374	19 244	(NA)	22 612	223 828
Current expenditure	225 583	12 802	118 420	21 301	17 066	(NA)	19 410	204 005
Intergovernmental expenditure	–	120	133	137	180	(NA)	580	17 303
Capital outlay	32 135	917	36 499	1 073	2 178	(NA)	3 202	19 623
General expenditure by function:								
Education services:								
Education	–	–	133	–	–	(NA)	–	–
Elementary and secondary education	–	–	133	–	–	(NA)	–	–
Higher education	–	–	–	–	–	(NA)	–	–
Other	–	–	–	–	–	(NA)	–	–
Libraries	–	–	–	12	32	(NA)	1 953	7 087
Social services and income maintenance:								
Public welfare	5 139	566	10 985	3 952	919	(NA)	627	823
Hospitals	77 595	–	–	–	180	(NA)	1	–
Health	10 961	182	12 599	130	280	(NA)	3 255	36 673
Other	–	–	–	–	–	(NA)	–	–
Transportation:								
Highways	10 935	1 366	33 052	2 038	1 424	(NA)	998	11 350
Capital outlay	2 225	479	22 997	145	279	(NA)	370	326
Air transportation	–	–	–	–	–	(NA)	–	–
Parking facilities	–	–	–	–	–	(NA)	–	–
Other	–	–	–	–	–	(NA)	–	15 989
Public safety:								
Police protection	6 920	1 340	7 413	1 742	1 347	(NA)	2 097	17 883
Fire protection	–	109	27	125	82	(NA)	113	8 574
Correction	25 456	2 449	22 806	5 843	3 315	(NA)	1 233	7 039
Protective inspection and regulation	–	–	–	–	–	(NA)	–	2 578
Environment and housing:								
Natural resources	255	95	282	45	95	(NA)	2 217	3 412
Sewerage	–	–	183	–	–	(NA)	–	–
Capital outlay	–	–	14	–	–	(NA)	–	–
Solid waste management	–	–	–	–	–	(NA)	–	6 454
Parks and recreation	2 728	125	5 857	271	–	(NA)	983	16 340
Housing and community development	4 728	–	–	–	–	(NA)	–	2 502
Government administration:								
Financial administration	12 438	1 212	9 409	1 709	1 151	(NA)	2 020	13 134
Judicial and legal	26 034	2 292	15 164	2 914	2 493	(NA)	1 183	9 277
General public buildings	2 489	573	4 284	–	1 260	(NA)	630	17 495
Other	2 629	725	7 893	913	1 476	(NA)	1 636	5 703
Interest on general debt	51 120	1 539	23 361	1 770	5 190	(NA)	1 007	21 348
General expenditure, n.e.c.	18 093	1 146	1 471	910	–	(NA)	2 959	19 987
Utility and liquor store expenditure	–	–	–	–	–	(NA)	–	–
Insurance trust expenditure	–	–	–	–	–	(NA)	–	–
Total debt outstanding	677 122	14 407	313 400	100 783	48 851	(NA)	11 865	264 073
Long-term	677 122	14 407	310 107	100 783	48 851	(NA)	11 865	264 073
Full faith and credit	93 100	8 220	154 971	94 096	3 325	(NA)	10 930	82 815
Utility debt only	–	–	–	–	–	(NA)	–	–
Long-term debt issued	57 300	–	74 531	1 485	–	(NA)	990	5 584
Long-term debt retired	50 463	1 505	20 871	1 171	4 599	(NA)	840	21 713
Cash and security holdings	694 436	17 098	272 531	11 156	56 356	(NA)	15 143	248 791
Exhibit—County contribution to own retirement systems	–	–	–	–	–	(NA)	–	–

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah—Con.		Vermont—Chittenden	Virginia				
	Utah	Weber		Arlington	Chesterfield	Fairfax	Henrico	Prince W
Population, 1986	240 541	158 752	124 812	158 726	172 377	710 524	195 528	17
Date of end of fiscal year	12/31	12/31	1/31	6/30	6/30	6/30	6/30	
Revenue, total	**25 243**	**34 601**	**371**	**350 678**	**306 629**	**1 588 345**	**324 593**	**30**
General revenue	25 243	34 601	371	300 946	293 258	1 448 819	311 378	27
Intergovernmental revenue	3 573	8 636	-	66 286	104 010	291 524	113 661	10
From Federal Government	1 830	437	-	7 340	-	19 967	18 620	
From State governments	1 664	6 322	-	58 946	102 929	253 750	95 261	9
From local governments	79	1 877	-	-	1 081	17 807	-	
General revenue from own sources	21 670	25 965	371	234 660	189 248	1 157 294	197 497	17
Taxes	12 947	13 847	288	197 259	125 099	969 292	149 691	15
Property	12 138	12 712	288	147 153	96 731	695 136	101 307	11
General sales	425	686	-	13 806	13 056	60 564	22 357	1
Selective sales	239	294	-	8 463	3 185	42 187	3 950	
Income	-	-	-	-	-	-	-	
Other	145	155	-	27 837	12 127	71 405	22 077	1
Current charges	2 573	6 421	46	24 472	33 977	185 326	32 332	1
Miscellaneous revenue	6 150	5 697	37	12 929	30 172	102 676	15 474	1
Utility and liquor store revenue	-	-	-	22 670	13 371	44 524	13 215	2
Insurance trust revenue	-	-	-	27 062	-	93 003	-	
Expenditure, total	**25 571**	**33 895**	**368**	**326 926**	**317 354**	**1 598 848**	**328 213**	**32**
By character and object:								
Intergovernmental	778	141	-	11 389	398	15 407	78	
To State governments	-	141	-	215	-	-	-	
To local governments	778	-	-	11 174	398	15 407	78	
Current operation	19 149	26 385	352	263 314	228 314	1 213 599	242 691	27
Capital outlay	1 078	5 943	2	19 529	53 161	252 985	70 074	3
Construction	-	249	-	16 670	40 522	204 321	58 744	1
Assistance and subsidies	-	-	-	3 474	226	5 547	1 639	
Interest on debt	4 568	1 426	14	11 231	35 255	68 568	13 731	
Insurance benefits and repayments	-	-	-	17 989	-	40 570	-	
Exhibit—Salaries and wages	12 292	12 718	202	179 389	142 924	744 582	139 584	16
General expenditure	25 571	33 895	368	290 621	301 413	1 502 440	311 108	29
Current expenditure	24 493	27 952	368	271 092	252 896	1 287 123	248 347	26
Intergovernmental expenditure	778	141	-	11 389	398	15 407	78	
Capital outlay	1 078	5 943	2	19 529	48 517	235 317	64 761	2
General expenditure by function:								
Education services:								
Education	-	-	-	101 886	164 322	716 347	137 133	17
Elementary and secondary education	-	-	-	101 886	164 322	716 347	137 133	17
Higher education	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Libraries	42	2 045	-	5 682	2 463	18 533	4 894	
Social services and income maintenance:								
Public welfare	470	6 034	-	14 397	10 588	62 371	7 530	
Hospitals	-	-	-	-	-	-	-	
Health	3 499	6 771	-	13 859	5 793	48 979	8 580	
Other	-	-	-	-	-	-	-	
Transportation:								
Highways	2 497	1 578	-	9 057	2 796	29 063	20 343	
Capital outlay	115	399	-	6 424	2 569	25 331	10 340	
Air transportation	-	-	-	-	1 954	-	-	
Parking facilities	-	-	-	1 897	-	-	-	
Other	-	-	-	9 073	-	13 647	483	
Public safety:								
Police protection	3 195	2 355	38	20 998	13 221	57 415	19 418	1
Fire protection	280	303	-	17 650	11 918	54 690	12 796	1
Correction	1 124	1 497	-	5 769	4 683	21 194	5 589	
Protective inspection and regulation	-	-	-	1 956	1 880	13 343	1 259	
Environment and housing:								
Natural resources	166	340	-	-	1 736	1 713	186	
Sewerage	-	-	-	2 919	13 024	99 360	36 213	
Capital outlay	-	-	-	-	7 474	55 935	25 336	
Solid waste management	-	-	-	6 894	1 441	44 120	3 263	
Parks and recreation	398	610	-	13 148	3 545	53 610	5 530	
Housing and community development	-	-	-	7 748	2 671	25 286	-	
Government administration:								
Financial administration	4 143	2 138	2	7 775	8 746	30 541	12 985	
Judicial and legal	1 840	2 122	260	4 617	5 003	18 034	5 522	
General public buildings	935	1 050	-	7 806	4 135	36 148	11 378	
Other	1 843	2 286	56	5 614	2 738	34 893	4 382	
Interest on general debt	4 568	1 426	14	9 394	33 678	57 358	11 173	
General expenditure, n.e.c.	581	3 340	-	22 682	4 880	65 797	4 183	
Utility and liquor store expenditure	-	-	-	18 318	15 941	53 636	17 105	2
Insurance trust expenditure	-	-	-	17 989	-	40 570	-	
Total debt outstanding	83 068	12 790	195	153 956	532 260	977 330	244 230	1
Long-term	82 490	12 790	195	153 956	532 260	977 330	244 230	1
Full faith and credit	-	-	195	122 311	190 753	548 885	109 620	
Utility debt only	-	-	-	28 356	19 106	196 584	50 315	
Long-term debt issued	-	-	-	2 802	89 723	103 607	38 610	
Long-term debt retired	3 151	475	65	15 439	80 128	51 206	9 400	
Cash and security holdings	79 833	22 477	636	370 044	445 305	2 046 491	199 582	1
Exhibit—County contribution to own retirement systems	-	-	-	16 110	-	58 159	-	

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington						
	Benton	Clark	King	Kitsap	Pierce	Snohomish	Spokane
Population, 1988	112 713	211 325	1 362 294	169 227	533 331	388 840	356 903
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**19 394**	**54 261**	**550 265**	**44 192**	**137 951**	**94 249**	**80 483**
General revenue	19 394	54 261	550 265	44 192	137 951	94 249	80 483
Intergovernmental revenue	7 365	15 930	127 471	11 201	44 175	22 855	23 145
From Federal Government	25	498	7 242	29	8 348	2 159	176
From State governments	5 799	11 754	96 050	10 428	29 585	19 153	20 414
From local governments	1 541	3 680	24 172	744	6 242	1 543	2 555
General revenue from own sources	12 029	38 331	422 794	32 991	93 776	71 394	57 338
Taxes	9 280	29 696	235 748	20 938	59 278	46 018	41 296
Property	6 349	20 345	160 195	12 685	37 869	29 974	24 829
General sales	2 471	5 271	45 019	5 163	14 354	10 184	11 824
Selective sales	207	1 133	14 487	1 139	1 667	731	1 002
Income	-	-	-	-	-	-	-
Other	253	2 947	16 067	1 951	5 388	5 129	3 641
Current charges	1 238	3 492	137 617	4 450	16 997	17 554	6 901
Miscellaneous revenue	1 511	5 143	49 429	7 603	17 501	7 822	9 141
Utility and liquor store revenue	-	-	-	-	-	-	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure, total	**19 596**	**62 007**	**527 776**	**34 990**	**141 840**	**99 534**	**78 547**
By character and object:							
Intergovernmental	-	2 316	118 810	-	1 124	-	-
To State governments	-	-	111 481	-	114	-	-
To local governments	-	2 316	7 149	-	995	-	-
Current operation	18 245	44 368	301 770	30 978	112 638	79 784	54 159
Capital outlay	1 048	12 528	78 521	2 785	21 449	17 282	21 582
Construction	1 042	12 385	66 327	2 785	18 832	17 188	21 556
Assistance and subsidies	-	-	237	-	-	-	-
Interest on debt	303	2 795	28 638	1 227	6 629	2 468	2 796
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	10 728	26 650	166 207	18 468	48 189	48 612	33 167
General expenditure	19 596	62 007	527 776	34 990	141 840	96 834	78 547
Current expenditure	18 548	49 479	449 255	32 205	120 391	81 763	56 965
Intergovernmental expenditure	-	2 316	118 610	-	1 124	-	-
Capital outlay	1 048	12 528	78 521	2 785	21 449	17 071	21 582
General expenditure by function:							
Education services:							
Education	-	49	365	-	-	2	-
Elementary and secondary education	-	49	365	-	-	2	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	1 185	454	24	1 983	3 974	-
Hospitals	-	-	114 794	-	-	-	-
Health	2 270	3 342	69 337	1 372	25 189	2 612	1 646
Other	-	-	-	-	-	-	-
Transportation:							
Highways	3 247	16 797	37 548	9 630	24 451	25 013	19 444
Capital outlay	515	7 540	19 657	2 226	11 848	13 171	8 583
Air transportation	-	-	5 978	-	238	2 961	-
Parking facilities	-	-	-	-	-	90	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	1 533	5 777	37 748	3 482	14 174	10 453	8 178
Fire protection	-	308	2 778	-	-	167	-
Correction	3 429	7 420	30 848	2 081	15 471	8 317	9 459
Protective inspection and regulation	-	925	10 796	-	1 421	2 018	782
Environment and housing:							
Natural resources	625	1 407	6 189	97	1 383	936	173
Sewerage	-	924	450	2 115	11 963	-	9 666
Capital outlay	-	185	450	36	2 307	-	8 677
Solid waste management	32	868	45 948	159	594	6 389	1 596
Parks and recreation	1 249	976	35 605	1 743	3 909	4 926	4 556
Housing and community development	148	41	1 962	-	1 985	184	231
Government administration:							
Financial administration	2 085	3 726	16 502	3 634	8 370	10 008	6 418
Judicial and legal	2 774	5 634	47 066	4 402	14 147	9 489	6 637
General public buildings	-	-	5 170	-	-	-	-
Other	419	4 947	9 890	2 447	4 816	4 487	1 381
Interest on general debt	303	2 795	28 638	1 227	6 629	2 468	2 796
General expenditure, n.e.c.	1 481	5 066	19 714	2 577	5 217	4 360	5 584
Utility and liquor store expenditure	-	-	-	-	-	700	-
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	3 299	31 173	435 764	25 508	90 458	29 428	57 854
Long-term	3 299	31 173	435 722	25 444	90 310	29 428	57 854
Full faith and credit	3 299	30 367	430 729	15 384	32 280	12 772	57 854
Utility debt only	-	-	-	-	-	-	-
Long-term debt issued	-	8 820	55 323	5 814	17 195	6 494	9 207
Long-term debt retired	455	1 224	21 600	5 984	15 496	6 916	5 844
Cash and security holdings	10 291	13 328	289 378	100 859	84 619	62 088	24 507
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.			West Virginia		Wisconsin		
	Thurston	Whatcom	Yakima	Cabell	Kanawha	Brown	Dane	Kenne
Population, 1988	148 833	113 706	183 230	104 686	224 146	187 206	344 925	120 0
Date of end of fiscal year	12/31	12/31	12/31	6/30	6/30	12/31	12/31	12/
Revenue, total	**38 202**	**34 192**	**38 133**	**17 700**	**98 779**	**77 619**	**115 056**	**49 2**
General revenue	36 184	33 879	36 115	17 700	98 779	77 619	115 056	49 2
Intergovernmental revenue	9 231	9 969	12 720	5 682	2 171	36 534	55 408	26 2
From Federal Government	19	118	185	415	18	18	354	8
From State governments	7 850	8 800	10 384	5 080	2 106	34 824	51 996	24 2
From local governments	1 362	753	2 151	187	47	1 694	3 056	1 0
General revenue from own sources	26 953	24 210	23 395	12 018	54 608	41 085	59 648	23 0
Taxes	20 013	16 904	17 408	6 178	19 635	19 232	39 082	12 8
Property	14 282	11 937	11 853	5 885	19 136	18 951	38 081	12 7
General sales	3 099	3 444	3 823	-	-	-	-	
Selective sales	166	272	429	-	75	-	-	
Income	-	-	-	-	-	-	-	
Other	2 456	1 151	1 303	291	424	281	1 021	1
Current charges	4 444	4 579	2 983	1 714	4 800	19 064	18 900	8 7
Miscellaneous revenue	2 496	2 827	2 984	4 128	30 173	2 789	3 666	1 3
Utility and liquor store revenue	18	313	18	-	-	-	-	
Insurance trust revenue	-	-	-	-	-	-	-	
Expenditure, total	**37 280**	**33 980**	**35 334**	**17 018**	**82 159**	**69 322**	**111 786**	**49 3**
By character and object:								
Intergovernmental	-	-	-	381	3 228	1 401	2 723	
To State governments	-	-	-	-	51	412	1 685	
To local governments	-	-	-	381	3 177	989	1 038	
Current operation	32 914	27 981	28 648	13 362	26 972	58 797	100 174	48 7
Capital outlay	4 327	5 265	6 647	200	3 208	7 329	7 205	
Construction	4 315	5 241	6 534	-	1 726	7 297	6 742	
Assistance and subsidies	-	-	-	-	-	-	-	
Interest on debt	39	404	39	3 075	28 751	1 795	1 694	3
Insurance benefits and repayments	-	-	-	-	-	-	-	
Exhibit—Salaries and wages	18 832	16 630	17 681	7 559	14 455	25 606	40 389	25 0
General expenditure	37 258	33 660	35 304	17 018	82 159	69 322	111 786	49 3
Current expenditure	32 931	28 395	28 673	16 618	58 951	61 993	104 581	48 3
Intergovernmental expenditure	-	-	-	381	3 228	1 401	2 723	
Capital outlay	4 327	5 265	6 631	200	3 208	7 329	7 205	
General expenditure by function:								
Education services:								
Education	1	103	32	-	-	2 064	-	
Elementary and secondary education	1	103	32	-	-	2 064	-	
Higher education	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Libraries	-	-	-	1 844	2 851	3 062	1 813	3
Social services and income maintenance:								
Public welfare	-	-	146	37	105	16 113	29 379	18 1
Hospitals	-	1 116	-	-	-	-	-	
Health	4 153	2 530	979	5 148	5 526	11 199	23 716	5 2
Other	-	-	-	-	-	-	-	
Transportation:								
Highways	10 386	11 093	9 737	-	-	10 315	11 549	4 7
Capital outlay	2 552	4 887	4 538	-	-	5 202	4 819	
Air transportation	-	-	-	373	-	1 430	2 094	
Parking facilities	-	-	8	-	-	-	154	
Other	-	-	-	-	3 177	80	384	
Public safety:								
Police protection	3 600	2 741	3 837	604	2 123	5 616	8 412	5 6
Fire protection	-	28	-	4	337	-	-	
Correction	2 661	2 963	5 727	1 376	2 002	3 259	5 414	2 1
Protective inspection and regulation	-	500	262	-	-	-	-	
Environment and housing:								
Natural resources	345	199	313	69	210	509	889	6
Sewerage	68	18	15	-	958	54	81	
Capital outlay	4	14	-	-	958	-	-	
Solid waste management	1 761	1 048	1 245	-	334	2 048	1 042	
Parks and recreation	747	2 189	635	133	4 081	2 143	4 398	1 9
Housing and community development	499	-	-	69	1 780	-	76	
Government administration:								
Financial administration	3 313	2 372	3 285	526	2 330	1 519	1 878	1 0
Judicial and legal	3 898	2 951	5 028	596	1 781	2 578	8 281	3 1
General public buildings	-	-	-	307	1 900	1 708	2 715	4
Other	1 190	809	913	915	2 080	1 204	3 534	1 9
Interest on general debt	39	404	39	3 075	28 751	1 795	1 694	3
General expenditure, n.e.c.	4 598	2 796	2 403	1 912	1 953	2 567	4 293	2 2
Utility and liquor store expenditure	22	-	30	-	-	-	-	
Insurance trust expenditure	-	-	-	-	-	-	-	
Total debt outstanding	17 799	3 687	6 109	48 080	408 492	23 841	26 163	9 1
Long-term	17 799	3 675	3 156	48 080	408 492	23 841	26 163	9 1
Full faith and credit	17 799	3 675	2 789	150	-	23 841	26 163	9 1
Utility debt only	-	-	-	-	-	-	86	
Long-term debt issued	3 800	-	2 173	7 135	43 387	3 501	-	
Long-term debt retired	800	386	264	8 211	8 505	1 770	3 312	4
Cash and security holdings	22 426	30 597	-	50 289	416 986	16 618	21 732	
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	

See footnotes at end of table.

Table 5. Finances of Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Thousand dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Wisconsin—Con.							
	Marathon	Milwaukee	Outagamie	Racine	Rock	Sheboygan	Waukesha	Winnebago
Population, 1988	112 504	931 951	135 785	172 292	137 838	102 673	288 838	136 379
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**88 628**	**721 867**	**46 724**	**68 306**	**54 875**	**49 383**	**75 298**	**52 068**
General revenue	86 628	619 170	46 724	68 306	54 875	49 383	75 298	52 068
Intergovernmental revenue	24 450	337 065	20 854	37 524	33 919	19 738	32 039	20 638
From Federal Government	1 534	13 183	546	1 551	1 318	–	2 477	14
From State governments	20 447	284 122	17 762	33 648	30 862	18 632	27 674	18 459
From local governments	2 469	39 760	2 546	2 327	1 739	1 106	1 888	2 165
General revenue from own sources	42 178	282 105	25 870	30 782	20 956	29 625	43 259	31 430
Taxes	18 225	106 763	11 231	19 701	13 829	11 032	28 527	13 735
Property	16 172	105 629	10 903	19 432	13 618	10 908	27 407	13 511
General sales	1 870	–	–	–	–	–	1	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	183	1 134	328	269	211	124	1 119	224
Current charges	20 114	162 010	12 258	8 922	4 538	17 024	11 670	16 447
Miscellaneous revenue	3 839	13 332	2 381	2 159	2 489	1 569	3 062	1 248
Utility and liquor store revenue	–	30 346	–	–	–	–	–	–
Insurance trust revenue	–	72 151	–	–	–	–	–	–
Expenditure, total	**72 085**	**701 079**	**47 556**	**65 167**	**52 727**	**49 141**	**75 823**	**53 146**
By character and object:								
Intergovernmental	151	180	417	–	331	352	569	2 540
To State governments	17	–	–	–	19	49	–	1 105
To local governments	134	180	417	–	312	303	569	1 435
Current operation	55 285	503 283	39 596	60 316	43 688	44 944	66 525	45 677
Capital outlay	14 120	112 168	6 875	3 902	4 570	3 082	5 607	3 602
Construction	13 539	75 547	3 334	3 902	3 755	3 065	2 760	379
Assistance and subsidies	–	40 328	–	–	2 570	–	2 327	996
Interest on debt	2 529	16 335	868	949	1 568	783	796	331
Insurance benefits and repayments	–	28 768	–	–	–	–	–	–
Exhibit—Salaries and wages	24 584	263 548	10 151	31 018	21 433	25 414	33 563	19 275
General expenditure	72 085	596 990	47 556	65 167	52 727	49 141	75 823	53 146
Current expenditure	57 965	511 731	40 681	61 265	48 157	46 059	70 216	49 544
Intergovernmental expenditure	151	180	417	–	331	352	569	2 540
Capital outlay	14 120	85 259	6 875	3 902	4 570	3 082	5 607	3 602
General expenditure by function:								
Education services:								
Education	2 903	–	359	4 327	–	4 560	–	–
Elementary and secondary education	2 903	–	359	4 327	–	4 560	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	1 552	–	408	873	603	805	980	1 222
Social services and income maintenance:								
Public welfare	5 480	130 698	14 233	20 160	21 419	20 684	19 268	18 419
Hospitals	18 567	206 614	–	–	–	–	–	–
Health	3 396	14 441	6 293	7 503	7 555	5 159	13 754	7 909
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	11 115	12 826	9 527	4 562	4 540	6 301	5 337	6 735
Capital outlay	4 659	4 581	6 304	2 088	1 884	2 452	1 562	875
Air transportation	1 397	23 491	1 067	–	257	189	181	1 048
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	3 303	9 742	2 776	5 848	4 326	3 689	8 550	3 552
Fire protection	–	–	–	–	–	–	–	–
Correction	8 674	29 905	1 148	3 817	5 080	951	3 381	1 212
Protective inspection and regulation	–	–	–	–	–	–	–	69
Environment and housing:								
Natural resources	935	396	413	767	429	347	124	472
Sewerage	–	–	183	–	–	–	–	99
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	1 513	–	2 192	–	–	5	145	5 066
Parks and recreation	2 332	75 065	481	4 278	89	209	4 359	728
Housing and community development	184	7 881	807	1 407	389	–	–	1
Government administration:								
Financial administration	1 255	7 425	799	1 087	1 325	997	1 673	1 022
Judicial and legal	1 490	33 412	2 001	3 052	2 657	1 414	5 457	2 225
General public buildings	931	3 055	641	1 168	796	501	2 817	566
Other	1 513	10 343	2 017	1 649	666	1 623	5 010	1 171
Interest on general debt	2 529	16 335	868	949	1 568	783	796	331
General expenditure, n.e.c.	3 014	15 561	1 567	3 722	1 030	874	4 182	889
Utility and liquor store expenditure	–	75 312	–	–	–	–	–	–
Insurance trust expenditure	–	28 768	–	–	–	–	–	–
Total debt outstanding	26 085	229 319	23 091	31 900	23 063	10 660	17 490	3 300
Long-term	26 085	229 319	23 091	31 900	23 063	10 660	17 490	3 300
Full faith and credit	26 085	229 319	17 854	22 885	23 063	10 660	17 490	3 300
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	13 455	27 221	3 206	–	4 550	–	10 726	–
Long-term debt retired	14 740	24 405	1 748	990	1 271	985	6 656	900
Cash and security holdings	22 645	650 113	18 031	22 314	14 649	9 485	23 809	11 487
Exhibit—County contribution to own retirement systems	–	19 506	–	–	–	–	–	–

Note: See text regarding fiscal years covered. See appendix B for factors that deserve special attention in interpreting this table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama						
	Calhoun	Etowah	Jefferson	Madison	Mobile	Montgomery	Tuscal
Population, 1986	123 811	102 307	676 387	233 880	377 744	215 418	141
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	
Revenue, total	**75.94**	**124.22**	**376.29**	**158.51**	**125.85**	**186.44**	**22**
General revenue	75.94	124.22	332.55	153.28	125.85	159.57	22
Intergovernmental revenue	31.50	45.73	67.59	27.60	35.56	32.26	5
From Federal Government	-	.36	21.10	1.79	1.25	2.55	
From State governments	31.50	43.74	40.12	21.77	34.33	22.42	4
From local governments	-	1.62	6.37	4.13	-	7.29	
General revenue from own sources	44.44	78.50	264.96	125.59	90.07	127.31	17
Taxes	32.91	63.53	186.11	104.71	71.85	114.22	15
Property	24.79	38.26	51.83	27.06	53.40	27.50	3
General sales	.58	-	66.60	33.75	-	75.08	10
Selective sales	5.60	20.33	37.75	30.04	13.90	7.48	
Income	-	-	-	-	-	-	
Other	1.95	4.95	7.92	13.86	4.55	4.17	
Current charges	6.28	9.72	70.89	16.34	7.58	4.13	1
Miscellaneous revenue	3.25	5.25	27.97	4.54	10.63	8.95	
Utility and liquor store revenue	-	-	-	5.23	-	-	
Insurance trust revenue	-	-	43.74	-	-	6.88	
Expenditure, total	**80.88**	**143.78**	**316.51**	**156.18**	**131.83**	**186.13**	**23**
By character and object:							
Intergovernmental	6.08	20.40	23.79	21.88	9.86	36.42	9
To State governments	-	-	.17	-	.43	-	
To local governments	6.08	20.40	23.63	21.88	9.43	36.42	9
Current operation	58.23	116.06	215.54	125.53	106.99	94.78	13
Capital outlay	14.36	-	54.96	5.09	9.89	23.15	
Construction	13.52	-	48.17	1.51	9.89	19.33	
Assistance and subsidies	-	-	-	-	-	-	
Interest on debt	2.20	7.32	18.47	3.68	4.90	6.49	
Insurance benefits and repayments	-	-	5.75	-	-	5.30	
Exhibit—Salaries and wages	28.45	50.38	116.56	40.03	62.49	51.95	5
General expenditure	80.88	143.78	310.76	151.22	131.83	180.83	23
Current expenditure	66.52	143.78	255.80	146.16	121.74	137.68	23
Intergovernmental expenditure	6.08	20.40	23.79	21.88	9.86	36.42	9
Capital outlay	14.36	-	54.96	5.06	9.89	23.15	
General expenditure by function:							
Education services:							
Education	.46	5.25	1.51	6.34	9.14	36.42	4
Elementary and secondary education	.46	5.25	1.51	6.34	9.14	36.42	4
Higher education	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Libraries	.63	-	1.10	.50	.29	3.24	
Social services and income maintenance:							
Public welfare	.50	8.81	13.17	.63	4.29	3.36	
Hospitals	-	-	50.12	.68	-	-	1
Health	1.83	11.05	34.76	6.89	15.88	6.91	
Other	-	-	-	-	-	-	
Transportation:							
Highways	21.52	36.20	26.89	27.55	32.09	24.19	3
Capital outlay	.41	-	.67	1.44	8.57	10.14	
Air transportation	-	-	-	-	-	-	
Parking facilities	-	-	-	-	-	-	
Other	-	-	5.79	-	-	-	
Public safety:							
Police protection	6.59	11.97	18.46	12.08	13.67	13.05	1
Fire protection	.24	-	-	.63	-	-	
Correction	5.53	7.23	18.72	2.58	15.97	16.92	1
Protective inspection and regulation	-	-	1.89	-	.53	.01	
Environment and housing:							
Natural resources	.57	.08	-	.57	1.16	.70	
Sewerage	-	-	47.00	-	-	-	
Capital outlay	-	-	30.42	-	-	-	
Solid waste management	2.02	6.90	3.50	6.25	1.25	.43	
Parks and recreation	.51	-	4.86	3.42	1.02	1.69	1
Housing and community development	4.33	-	4.65	-	-	-	
Government administration:							
Financial administration	5.72	8.66	15.10	5.86	12.48	14.09	1
Judicial and legal	3.09	8.81	12.63	14.45	9.07	7.87	1
General public buildings	15.10	3.24	8.25	9.54	3.36	15.14	
Other	2.25	10.55	5.08	4.95	3.76	3.81	
Interest on general debt	2.20	7.32	18.47	3.29	4.90	6.49	
General expenditure, n.e.c.	7.79	17.80	22.99	45.00	2.76	6.50	4
Utility and liquor store expenditure	-	-	-	4.97	-	-	
Insurance trust expenditure	-	-	5.75	-	-	5.30	
Total debt outstanding	33.41	103.08	245.74	55.32	114.40	175.89	4
Long-term	33.41	103.02	245.74	55.32	114.40	175.89	4
Full faith and credit	-	57.18	245.74	43.41	108.42	87.95	3
Utility debt only	-	-	-	5.53	-	-	
Long-term debt issued	20.19	33.82	-	.42	58.25	-	
Long-term debt retired	3.14	8.75	84.01	2.43	4.75	1.44	1
Cash and security holdings	22.36	52.21	450.34	24.63	89.66	158.07	2
Exhibit—County contribution to own retirement systems	-	-	4.91	-	-	3.74	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations symbols, see introductory text]

Item	Arizona		Arkansas		California		
	Maricopa	Pima	Pulaski	Washington	Alameda	Butte	Contra Costa
Population, 1986	1 885 387	594 055	356 327	107 952	1 208 693	156 696	725 143
Date of end of fiscal year	6/30	6/30	12/31	12/31	6/30	6/30	6/30
Revenue, total	**411.22**	**789.07**	**224.74**	**334.18**	**802.60**	**701.83**	**846.13**
General revenue	411.22	789.07	224.74	334.18	722.36	700.67	769.90
Intergovernmental revenue	168.47	178.84	20.51	30.15	420.66	525.83	369.18
From Federal Government	10.88	16.60	2.66	-	5.06	9.29	14.30
From State governments	150.15	155.69	17.23	30.15	411.41	511.06	337.09
From local governments	7.43	6.35	.59	-	4.18	5.48	17.79
General revenue from own sources	242.75	590.22	204.24	304.02	301.70	174.85	400.73
Taxes	123.32	260.81	103.26	43.89	185.61	132.53	257.53
Property	117.68	255.21	34.98	23.62	169.47	100.91	227.16
General sales	-	-	67.88	20.26	8.87	18.6o	10.11
Selective sales	-	-	-	-	.47	3.47	1.07
Income	-	-	-	-	-	-	-
Other	5.64	5.61	.39	.01	6.81	9.48	19.19
Current charges	49.30	120.44	4.82	252.17	50.51	25.66	71.04
Miscellaneous revenue	70.14	208.97	96.16	7.97	65.57	16.65	72.16
Utility and liquor store revenue	-	-	-	-	-	1.16	-
Insurance trust revenue	-	-	-	-	80.24	-	76.23
Expenditure, total	**413.89**	**753.15**	**231.46**	**371.89**	**741.23**	**733.67**	**794.27**
By character and object:							
Intergovernmental	18.55	31.60	56.82	-	1.08	6.29	2.02
To State governments	18.32	21.96	-	-	.17	-	1.02
To local governments	.23	9.64	56.62	-	.90	6.29	.99
Current operation	267.57	425.22	83.50	344.89	488.28	478.82	533.66
Capital outlay	70.28	87.56	6.05	17.63	61.92	12.37	51.41
Construction	62.25	64.27	2.25	16.62	53.30	2.34	33.64
Assistance and subsidies	-	-	-	-	184.01	234.71	115.03
Interest on debt	57.29	207.76	85.29	9.17	14.56	1.48	44.37
Insurance benefits and repayments	-	-	-	-	31.37	-	47.79
Exhibit—Salaries and wages	129.92	185.84	42.95	159.24	234.78	281.48	323.04
General expenditure	413.89	753.15	231.46	371.89	709.86	728.27	746.48
Current expenditure	343.41	665.58	225.41	354.06	647.94	715.90	695.07
Intergovernmental expenditure	18.55	31.60	56.82	-	1.08	6.29	2.02
Capital outlay	70.28	87.56	6.05	17.63	61.92	12.37	51.41
General expenditure by function:							
Education services:							
Education	2.75	4.73	-	-	9.21	139.04	35.43
Elementary and secondary education	2.75	4.73	-	-	9.21	139.04	35.43
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	1.15	5.52	5.00	-	10.08	7.89	10.22
Social services and income maintenance:							
Public welfare	55.89	110.09	-	-	247.47	301.82	211.15
Hospitals	82.37	48.50	-	247.19	78.24	-	54.74
Health	20.74	17.20	8.53	4.24	56.04	45.48	52.40
Other	-	-	-	-	-	-	-
Transportation:							
Highways	38.86	50.18	15.24	33.84	16.48	34.79	22.32
Capital outlay	24.92	21.99	2.25	4.18	8.42	2.09	6.66
Air transportation	-	-	-	-	-	-	1.29
Parking facilities	-	-	-	-	.50	-	-
Other	-	-	.62	-	-	-	-
Public safety:							
Police protection	20.30	41.12	11.91	31.93	17.16	24.45	50.91
Fire protection	-	.28	-	-	5.77	21.43	41.84
Correction	37.63	40.28	10.85	-	100.14	35.50	52.50
Protective inspection and regulation	.35	2.24	-	-	1.43	9.29	4.80
Environment and housing:							
Natural resources	29.76	44.51	.19	.30	34.08	2.79	18.73
Sewerage	.69	42.24	-	-	.11	2.20	2.22
Capital outlay	.62	10.29	-	-	-	-	.02
Solid waste management	2.51	7.34	1.85	.15	-	-	.43
Parks and recreation	2.57	13.35	-	.06	1.26	.36	.71
Housing and community development	4.63	-	2.78	-	1.82	-	8.33
Government administration:							
Financial administration	14.06	18.70	8.46	11.75	16.46	20.30	16.58
Judicial and legal	36.14	52.07	17.01	13.29	73.52	45.75	55.24
General public buildings	-	11.98	2.84	.01	.55	-	.77
Other	3.32	9.79	4.69	9.26	7.99	11.10	8.15
Interest on general debt	57.29	207.76	85.29	9.17	14.58	1.48	44.37
General expenditure, n.e.c.	22.87	25.29	58.17	10.50	17.01	24.80	53.36
Utility and liquor store expenditure	-	-	-	-	-	5.41	-
Insurance trust expenditure	-	-	-	-	31.37	-	47.79
Total debt outstanding	706.52	2 411.82	1 033.07	131.05	233.30	19.15	498.80
Long-term	700.39	2 411.82	1 033.07	131.05	233.30	19.15	457.43
Full faith and credit	52.72	438.40	-	15.75	4.92	-	-
Utility debt only	-	-	-	-	-	-	-
Long-term debt issued	6.91	521.78	92.08	-	6.99	2.29	99.32
Long-term debt retired	61.57	554.43	84.85	10.19	71.36	.36	189.52
Cash and security holdings	753.56	2 122.44	1 057.36	86.49	899.66	476.43	1 269.62
Exhibit—County contribution to own retirement systems	-	-	-	-	20.57	-	35.69

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	El Dorado	Fresno	Humboldt	Imperial	Kern	Los Angeles	Marin
Population, 1988	108 241	587 634	114 185	107 023	494 163	8 296 118	225 486
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**788.39**	**1 054.14**	**755.73**	**786.28**	**1 164.07**	**915.01**	**748.88**
General revenue	788.32	980.13	755.73	739.70	1 090.79	820.74	648.78
Intergovernmental revenue	417.55	671.87	537.54	511.24	448.66	487.37	277.28
From Federal Government	55.89	11.11	8.25	19.06	10.30	22.63	14.00
From State governments	346.57	657.41	528.11	488.36	429.77	448.62	256.45
From local governments	15.09	3.34	1.17	3.81	8.60	16.12	6.84
General revenue from own sources	370.77	288.26	218.19	228.46	642.13	333.37	371.49
Taxes	293.40	143.99	151.61	140.10	329.16	225.16	257.24
Property	228.09	124.25	124.72	115.15	281.61	212.85	233.33
General sales	25.93	16.97	14.17	13.76	29.30	5.40	6.33
Selective sales	5.27	3.05	5.93	1.84	5.35	.99	2.40
Income	-	-	-	-	-	-	-
Other	34.11	4.72	6.79	9.54	12.91	5.94	15.16
Current charges	50.49	77.11	39.41	47.66	265.83	58.44	43.71
Miscellaneous revenue	26.88	67.16	27.17	40.70	47.13	49.76	70.46
Utility and liquor store revenue	.06	.49	-	.42	.13	2.92	-
Insurance trust revenue	-	93.53	-	26.13	73.14	91.35	98.10
Expenditure, total	**772.37**	**974.47**	**762.47**	**784.95**	**1 148.92**	**956.88**	**701.44**
By character and object:							
Intergovernmental	2.09	3.22	-	6.91	1.45	6.05	-
To State governments	-	-	-	-	-	.39	-
To local governments	2.09	3.22	-	6.91	1.45	5.30	-
Current operation	557.81	523.79	518.61	493.81	859.33	539.55	552.09
Capital outlay	74.30	62.88	16.23	14.49	34.20	38.18	23.59
Construction	2.44	56.86	1.45	5.00	2.02	31.68	.21
Assistance and subsidies	124.32	329.06	225.96	238.50	199.54	200.34	56.06
Interest on debt	13.85	19.26	1.86	-	5.69	29.92	19.83
Insurance benefits and repayments	-	36.27	-	31.24	48.72	42.65	49.86
Exhibit—Salaries and wages	366.43	287.52	249.65	277.23	387.27	307.01	336.30
General expenditure	771.71	937.16	762.47	751.73	1 096.84	811.68	651.59
Current expenditure	697.42	874.40	746.24	737.23	1 064.64	773.77	628.00
Intergovernmental expenditure	2.09	3.22	-	6.91	1.45	6.05	-
Capital outlay	74.30	62.77	16.23	14.49	34.20	37.91	23.59
General expenditure by function:							
Education services:							
Education	52.72	52.63	64.21	90.91	53.36	25.36	78.66
Elementary and secondary education	52.72	52.63	64.21	90.91	53.36	25.36	78.66
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	5.25	9.06	12.16	2.76	13.87	4.74	12.87
Social services and income maintenance:							
Public welfare	167.76	425.31	316.12	264.89	273.66	252.44	102.90
Hospitals	-	129.03	-	-	247.05	109.84	-
Health	50.05	48.60	64.60	58.89	52.35	54.34	72.34
Other	-	-	-	-	-	-	-
Transportation:							
Highways	105.39	28.49	56.89	39.47	48.58	18.96	22.37
Capital outlay	1.02	2.17	1.13	3.89	1.84	5.57	.21
Air transportation	2.73	-	9.85	2.26	3.89	1.10	1.41
Parking facilities	-	-	-	-	-	-	-
Other	-	-	-	-	-	2.16	-
Public safety:							
Police protection	70.96	30.64	48.82	41.97	42.66	43.40	33.27
Fire protection	-	.10	-	14.17	69.07	14.01	26.86
Correction	95.01	78.27	39.24	68.19	61.80	54.99	34.96
Protective inspection and regulation	12.16	.59	7.20	18.70	10.92	.25	4.16
Environment and housing:							
Natural resources	4.99	5.48	.95	1.62	.71	19.07	10.61
Sewerage	-	1.25	-	.01	2.92	1.21	10.85
Capital outlay	-	.31	-	-	.05	.06	-
Solid waste management	-	3.92	5.41	6.49	7.00	1.22	-
Parks and recreation	8.19	1.18	2.24	5.64	18.08	13.87	15.16
Housing and community development	-	5.82	-	-	-	13.07	-
Government administration:							
Financial administration	32.01	13.39	24.02	16.86	17.19	13.41	21.22
Judicial and legal	56.57	41.48	63.21	53.52	67.76	60.77	64.60
General public buildings	-	9.84	-	-	.02	6.90	-
Other	20.99	4.19	18.04	13.75	16.10	6.57	20.78
Interest on general debt	13.85	19.11	1.66	-	5.69	29.88	19.83
General expenditure, n.e.c.	73.07	38.77	27.84	29.61	68.17	64.11	97.81
Utility and liquor store expenditure	.66	1.04	-	1.99	1.36	2.35	-
Insurance trust expenditure	-	36.27	-	31.24	48.72	42.65	49.86
Total debt outstanding	241.43	179.07	62.03	-	394.14	346.16	334.41
Long-term	241.43	179.07	32.25	-	394.14	236.30	334.41
Full faith and credit	-	-	-	-	-	42.53	12.26
Utility debt only	-	1.85	-	-	-	.63	-
Long-term debt issued	13.55	4.45	-	-	246.88	25.46	-
Long-term debt retired	21.43	10.68	1.19	-	2.58	22.30	26.33
Cash and security holdings	201.14	934.03	147.02	1 011.59	1 697.44	1 167.22	1 957.28
Exhibit—County contribution to own retirement systems	-	28.76	-	32.06	42.38	42.44	50.11

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Merced	Monterey	Napa	Orange	Placer	Riverside	Sacramento
Population, 1988	163 544	339 676	104 732	2 166 801	142 529	862 012	914 666
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**1 316.80**	**667.65**	**635.88**	**634.97**	**798.06**	**886.70**	**1 102.95**
General revenue	1 248.47	667.40	633.97	573.51	792.44	866.58	1 040.35
Intergovernmental revenue	691.15	287.41	339.79	254.75	376.58	488.62	525.11
From Federal Government	11.97	3.84	3.04	2.82	10.32	20.58	23.62
From State governments	669.98	278.18	331.03	237.75	357.99	423.05	499.15
From local governments	9.21	5.39	5.73	14.18	8.27	24.99	2.33
General revenue from own sources	557.31	379.99	294.18	318.76	415.85	397.97	515.24
Taxes	163.19	168.32	221.50	177.70	290.62	206.62	258.54
Property	139.70	132.33	177.07	155.36	215.54	164.97	175.09
General sales	12.75	10.16	26.50	9.59	32.25	15.39	57.57
Selective sales	4.15	13.88	15.90	2.43	16.66	3.81	5.01
Income	–	–	–	–	–	–	–
Other	6.60	11.93	12.03	10.32	26.16	22.46	20.87
Current charges	353.30	163.30	38.92	49.86	64.57	85.37	152.09
Miscellaneous revenue	40.82	48.36	25.76	91.20	60.66	105.97	104.60
Utility and liquor store revenue	.26	.25	1.91	–	3.63	.12	1.05
Insurance trust revenue	68.06	–	–	61.46	–	–	61.55
Expenditure, total	**1 307.43**	**682.11**	**711.61**	**583.83**	**773.82**	**875.82**	**1 033.76**
By character and object:							
Intergovernmental	2.48	.59	3.63	29.30	5.14	24.54	13.36
To State governments	–	–	–	–	–	16.93	12.71
To local governments	2.48	.59	3.63	29.30	5.14	7.61	.65
Current operation	909.53	545.77	520.41	366.36	611.52	563.12	537.68
Capital outlay	19.29	16.73	84.21	53.53	27.23	72.43	105.95
Construction	3.13	1.71	6.57	42.30	7.57	58.09	94.60
Assistance and subsidies	344.28	104.13	97.01	60.23	122.42	148.12	291.24
Interest on debt	.02	14.99	6.35	52.11	7.51	69.61	55.47
Insurance benefits and repayments	31.83	–	–	22.29	–	–	30.06
Exhibit—Salaries and wages	395.90	224.60	258.69	196.68	378.25	290.22	278.10
General expenditure	1 273.81	682.00	706.33	561.53	766.64	875.49	1 002.47
Current expenditure	1 254.52	665.27	622.12	508.00	739.41	803.19	896.52
Intergovernmental expenditure	2.48	.59	3.63	29.30	5.14	24.54	13.36
Capital outlay	19.29	16.73	84.21	53.53	27.23	72.30	105.95
General expenditure by function:							
Education services:							
Education	142.91	43.62	70.64	22.15	74.25	56.64	28.76
Elementary and secondary education	142.91	43.62	70.64	22.15	74.25	56.64	28.76
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	8.55	8.15	–	7.70	8.55	5.33	7.60
Social services and income maintenance:							
Public welfare	436.32	150.36	150.41	117.54	175.12	222.98	378.52
Hospitals	339.60	129.83	–	–	–	64.46	.39
Health	59.62	49.17	67.22	48.71	72.51	54.25	58.95
Other	–	–	–	–	–	–	–
Transportation:							
Highways	43.50	31.67	38.98	19.83	70.13	35.58	32.36
Capital outlay	2.83	–	.07	5.18	6.84	16.52	9.63
Air transportation	–	–	2.96	14.66	–	2.21	24.93
Parking facilities	–	–	–	–	–	–	.57
Other	–	–	–	1.34	–	–	.07
Public safety:							
Police protection	29.11	34.90	42.57	27.57	61.84	54.16	51.84
Fire protection	30.62	3.13	14.56	20.21	9.17	16.67	1.11
Correction	38.81	37.29	98.41	37.48	40.71	68.79	73.57
Protective inspection and regulation	8.36	9.52	10.21	4.12	11.02	9.53	7.40
Environment and housing:							
Natural resources	1.69	13.55	20.40	15.54	.55	49.89	3.58
Sewerage	–	5.76	.81	–	13.35	.38	37.48
Capital outlay	–	1.45	–	–	.45	.38	7.61
Solid waste management	5.93	1.17	.19	13.27	1.29	17.05	23.52
Parks and recreation	10.19	13.04	.06	13.43	4.11	6.46	20.62
Housing and community development	–	1.13	9.83	2.90	–	5.83	76.57
Government administration:							
Financial administration	22.86	17.32	19.34	13.81	36.05	19.21	24.75
Judicial and legal	44.36	52.10	53.03	54.89	62.02	59.39	66.99
General public buildings	.02	–	.34	10.45	–	9.31	2.39
Other	13.74	13.44	17.03	6.77	22.14	13.71	18.86
Interest on general debt	.02	14.89	6.35	52.11	7.49	69.80	55.47
General expenditure, n.e.c.	37.54	51.97	85.48	57.05	96.35	34.07	6.16
Utility and liquor store expenditure	1.80	.11	5.28	–	7.18	.33	1.23
Insurance trust expenditure	31.83	–	–	22.29	–	–	30.06
Total debt outstanding	–	174.42	93.68	866.66	100.47	1 127.05	817.45
Long-term	–	174.42	93.68	854.43	100.47	1 127.05	817.45
Full faith and credit	–	–	11.85	5.30	.70	91.45	356.91
Utility debt only	–	–	–	–	.35	–	–
Long-term debt issued	–	112.75	–	180.77	–	252.13	103.51
Long-term debt retired	.51	39.64	2.14	133.24	13.58	10.99	27.45
Cash and security holdings	2 192.08	190.46	202.94	1 489.55	962.30	1 064.09	1 407.55
Exhibit—County contribution to own retirement systems	32.46	–	–	18.48	–	–	30.27

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	San Bernardino	San Diego	San Joaquin	San Luis Obispo	San Mateo	Santa Barbara	Santa Clara
Population, 1986	1 139 104	2 201 316	432 684	196 684	613 540	339 367	1 401 637
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**916.20**	**604.47**	**1 119.34**	**857.53**	**880.04**	**924.34**	**892.42**
General revenue	873.50	560.91	1 025.86	790.61	614.50	807.96	873.87
Intergovernmental revenue	479.66	346.66	596.73	277.77	270.72	321.32	474.13
From Federal Government	9.29	13.40	6.16	4.76	5.31	5.58	39.33
From State governments	[illegible] 38	317.53	588.89	266.94	255.63	286.63	415.37
From local governments	14.00	15.73	1.68	6.07	9.78	29.11	19.43
General revenue from own sources	393.83	214.25	429.14	512.84	343.77	486.64	399.74
Taxes	183.66	144.84	170.14	300.46	221.96	244.50	261.58
Property	150.91	127.12	147.54	259.21	197.18	213.42	202.96
General sales	13.34	3.96	13.98	14.56	15.01	–	48.19
Selective sales	3.57	1.54	2.19	9.33	1.82	4.78	.41
Income	–	–	–	–	–	–	–
Other	15.85	12.23	6.42	17.33	7.95	26.30	9.99
Current charges	79.23	42.09	233.60	159.62	76.71	172.47	74.34
Miscellaneous revenue	130.95	27.33	25.40	52.76	45.10	69.67	63.83
Utility and liquor store revenue	6.95	–	.58	5.03	1.42	3.75	15.42
Insurance trust revenue	35.76	43.56	92.90	62.19	44.13	112.53	3.13
Expenditure, total	**912.28**	**560.12**	**1 085.41**	**822.94**	**632.26**	**818.44**	**932.80**
By character and object:							
Intergovernmental	7.13	6.30	5.95	5.80	6.80	2.43	3.76
To State governments	3.78	.07	–	–	5.11	–	–
To local governments	3.56	6.23	5.95	5.80	1.69	2.43	3.76
Current operation	502.26	343.96	653.93	642.84	409.18	650.74	641.08
Capital outlay	87.71	33.27	41.45	54.75	41.18	26.70	105.05
Construction	60.10	17.24	4.53	26.75	34.81	9.45	89.48
Assistance and subsidies	213.45	146.67	349.64	91.31	45.01	86.43	103.82
Interest on debt	65.59	9.10	.05	6.08	7.18	19.05	18.29
Insurance benefits and repayments	36.14	20.82	34.38	22.16	32.92	31.08	.62
Exhibit—Salaries and wages	261.48	178.30	296.37	387.24	263.59	337.57	290.54
General expenditure	856.72	539.30	1 047.67	784.03	597.86	778.04	784.50
Current expenditure	781.28	506.03	1 006.33	740.68	556.68	751.36	684.12
Intergovernmental expenditure	7.13	6.30	5.95	5.80	6.80	2.43	3.76
Capital outlay	75.44	33.27	41.34	53.35	41.18	26.67	80.38
General expenditure by function:							
Education services:							
Education	30.14	23.60	34.78	37.05	62.76	54.96	52.21
Elementary and secondary education	30.14	23.60	34.76	37.05	62.76	54.96	52.21
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	5.56	3.36	11.45	16.98	9.54	3.89	7.08
Social services and income maintenance:							
Public welfare	279.39	189.76	437.29	140.20	98.47	133.11	199.50
Hospitals	60.59	.07	204.52	110.34	83.60	–	102.40
Health	49.70	76.81	51.93	70.20	52.32	116.18	69.48
Other	–	–	–	–	–	–	–
Transportation:							
Highways	29.20	20.46	37.88	61.76	13.92	37.36	22.67
Capital outlay	1.55	11.53	1.19	–	3.94	.84	8.93
Air transportation	7.04	1.26	3.61	3.83	2.46	.42	.90
Parking facilities	.03	–	–	–	–	–	–
Other	–	–	–	–	–	–	2.32
Public safety:							
Police protection	53.60	27.26	36.00	41.31	22.67	44.43	19.50
Fire protection	14.48	.18	.38	14.38	5.15	66.56	11.08
Correction	50.71	40.53	56.36	33.65	68.04	50.97	100.13
Protective inspection and regulation	.55	3.99	7.83	6.98	–	15.06	.98
Environment and housing:							
Natural resources	22.05	2.78	1.82	1.00	3.79	12.28	1.06
Sewerage	3.94	3.17	1.58	30.87	4.60	11.46	5.37
Capital outlay	1.76	1.04	.01	25.25	1.38	8.19	1.92
Solid waste management	18.92	6.09	6.86	.01	2.53	13.43	.08
Parks and recreation	11.43	3.58	7.64	14.73	8.95	18.28	11.26
Housing and community development	4.52	10.30	–	–	3.55	–	2.01
Government administration:							
Financial administration	16.77	20.59	18.87	25.97	19.33	24.07	22.02
Judicial and legal	51.13	51.32	62.34	58.[illegible]	72.34	67.98	59.80
General public buildings	6.79	1.90	2.66	–	4.84	.87	17.19
Other	8.94	10.86	12.29	27.[illegible]	12.99	31.41	10.98
Interest on general debt	64.18	9.10	.01	6.05	7.18	19.00	15.60
General expenditure, n.e.c.	69.06	32.37	49.59	93.35	38.82	56.30	31.17
Utility and liquor store expenditure	19.42	–	3.38	6.75	1.48	7.32	167.49
Insurance trust expenditure	36.14	20.82	34.38	22.16	32.92	31.08	.82
Total debt outstanding	617.77	92.91	.82	79.73	135.04	323.08	304.64
Long-term	617.77	92.91	.82	79.73	135.04	323.08	278.24
Full faith and credit	10.11	.94	–	9.85	–	–	3.70
Utility debt only	5.80	–	.82	.82	–	11.91	26.23
Long-term debt issued	55.15	26.75	–	2.95	9.05	44.05	77.71
Long-term debt retired	40.26	15.23	.08	44.12	10.49	9.02	25.94
Cash and security holdings	1 078.54	495.06	984.50	945.63	1 037.77	1 614.44	488.76
Exhibit—County contribution to own retirement systems	47.68	27.52	30.22	25.40	31.96	30.42	2.20

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual Cour ty Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see text]

Item	California—Con.							
	Santa Cruz	Shasta	Solano	Sonoma	Stanislaus	Tulare	Ventura	Yolo
Population, 1988	218 497	133 077	287 562	343 562	316 572	287 296	610 972	126 011
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**754.25**	**678.75**	**601.11**	**991.81**	**931.90**	**936.18**	**771.68**	**683.18**
General revenue	754.04	678.18	589.12	911.80	862.34	865.72	685.30	680.11
Intergovernmental revenue	370.28	579.25	365.75	319.27	546.55	630.32	312.39	531.76
From Federal Government	2.72	17.73	1.86	16.51	11.36	6.12	3.95	19.29
From State governments	350.77	555.17	362.48	296.94	529.72	614.90	281.37	507.90
From local governments	16.79	6.35	1.40	3.82	5.47	9.40	27.07	4.48
General revenue from own sources	383.76	298.92	223.37	592.53	315.79	235.40	372.91	348.36
Taxes	202.47	150.36	158.18	250.92	146.78	159.01	241.06	140.80
Property	153.55	120.89	145.31	211.53	113.74	130.00	220.32	125.59
General sales	19.89	14.07	4.95	18.01	22.36	14.13	8.19	6.63
Selective sales	9.82	4.66	.49	6.85	1.52	8.29	1.51	1.53
Income	-	-	-	-	-	-	-	-
Other	19.20	10.74	7.12	14.53	9.16	6.60	11.06	5.05
Current charges	129.39	109.35	37.99	293.19	148.97	57.88	84.77	169.12
Miscellaneous revenue	51.90	39.22	27.22	48.42	22.04	18.51	47.05	38.44
Utility and liquor store revenue	.21	.58	11.99	32.79	.23	.21	9.13	2.98
Insurance trust revenue	-	-	-	47.02	69.33	64.23	77.55	-
Expenditure, total	**782.22**	**678.84**	**594.46**	**1 030.77**	**865.34**	**919.05**	**663.30**	**917.31**
By character and object:								
Intergovernmental	5.26	-	-	4.75	.78	17.48	.57	7.56
To State governments	-	-	-	-	-	16.19	.57	-
To local governments	5.26	-	-	4.75	.78	1.29	-	7.56
Current operation	620.28	575.86	3 5.81	772.67	550.20	569.39	457.64	598.36
Capital outlay	26.68	26.06	33.56	110.62	18.03	15.36	56.10	103.13
Construction	14.57	3.18	.56	20.20	2.65	2.71	31.15	1.83
Assistance and subsidies	89.35	273.00	163.21	96.16	261.23	282.02	91.97	199.95
Interest on debt	20.65	3.81	1.88	11.06	2.19	7.23	22.87	8.31
Insurance benefits and repayments	-	-	-	35.51	32.90	27.55	34.14	-
Exhibit—Salaries and wages	283.66	338.87	194.84	275.01	309.25	264.14	276.58	297.37
General expenditure	761.69	678.12	578.53	952.26	830.67	890.13	620.92	906.92
Current expenditure	735.16	652.10	544.97	849.08	812.64	874.75	565.50	803.79
Intergovernmental expenditure	5.26	-	-	4.75	.78	17.48	.57	7.56
Capital outlay	26.54	26.02	33.56	103.18	18.03	15.36	55.42	103.13
General expenditure by function:								
Education services:								
Education	54.24	98.73	38.46	70.56	66.43	93.66	33.46	48.90
Elementary and secondary education	54.24	98.73	38.46	70.56	66.43	93.66	33.46	48.90
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	11.52	5.45	17.49	9.66	8.36	5.09	9.31	9.17
Social services and income maintenance:								
Public welfare	175.24	347.15	215.36	147.34	360.81	396.51	118.85	272.69
Hospitals	-	61.60	-	199.47	95.75	-	57.34	147.09
Health	105.38	57.93	45.47	56.35	72.20	98.77	80.49	88.69
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	39.61	47.30	22.26	56.11	39.69	30.64	19.92	38.20
Capital outlay	3.26	1.06	.14	1.50	1.62	.32	6.47	1.36
Air transportation	-	.47	.72	1.71	-	.21	2.85	.51
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1.59	-
Public safety:								
Police protection	68.58	34.69	12.87	43.58	28.26	37.89	49.07	22.56
Fire protection	5.37	6.32	.03	4.95	3.24	20.92	53.77	5.91
Correction	48.99	85.12	71.01	125.29	40.32	54.03	37.75	121.42
Protective inspection and regulation	4.16	7.09	4.49	7.30	6.15	10.02	2.59	5.15
Environment and housing:								
Natural resources	6.45	1.01	1.38	10.57	.80	2.83	18.04	1.62
Sewerage	39.99	.93	-	21.77	-	1.28	1.20	1.13
Capital outlay	11.02	.93	-	7.63	-	1.11	.53	-
Solid waste management	10.47	4.46	-	11.48	10.63	7.93	.45	11.34
Parks and recreation	9.23	13.85	7.58	11.07	4.96	3.35	2.88	2.01
Housing and community development	.79	-	-	.45	-	-	1.27	-
Government administration:								
Financial administration	23.92	18.56	16.94	23.84	15.50	12.55	16.29	13.64
Judicial and legal	64.51	56.30	65.70	58.74	44.43	49.85	48.26	57.93
General public buildings	-	-	.62	.75	-	.28	17.56	.20
Other	36.66	11.21	12.49	18.41	8.08	14.82	12.80	15.09
Interest on general debt	20.65	3.67	1.88	3.81	2.19	7.21	22.01	8.31
General expenditure, n.e.c.	35.93	16.26	43.79	69.09	22.87	42.45	33.18	55.34
Utility and liquor store expenditure	.52	.71	15.93	43.00	1.77	1.37	8.24	10.39
Insurance trust expenditure	-	-	-	35.51	32.90	27.55	34.14	-
Total debt outstanding	406.74	66.27	14.05	442.90	-	143.70	328.22	167.78
Long-term	292.32	66.27	14.05	442.90	-	143.70	328.22	167.78
Full faith and credit	-	-	-	25.70	-	-	38.21	.08
Utility debt only	1.14	3.80	-	389.15	-	.25	7.91	-
Long-term debt issued	119.43	3.97	-	12.55	-	-	1.52	1.49
Long-term debt retired	123.21	16.61	1.60	5.83	-	.70	26.03	42.67
Cash and security holdings	209.51	279.29	591.16	1 204.81	640.23	1 129.84	1 088.84	631.31
Exhibit—County contribution to own retirement systems	-	-	-	24.60	23.73	19.33	32.63	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Colorado							
	Adams	Arapahoe	Boulder	El Paso	Jefferson	Larimer	Pueblo	Wel
Population, 1988	278 339	383 466	214 371	380 408	427 441	174 580	127 100	135 02
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/3
Revenue, total	**457.45**	**456.39**	**304.78**	**311.14**	**338.04**	**311.78**	**645.02**	**399.6**
General revenue	443.31	456.39	304.78	299.63	338.04	308.95	645.02	399.6
Intergovernmental revenue	137.60	54.12	85.63	79.16	60.69	108.84	322.56	163.2
From Federal Government	8.92	.39	11.82	1.02	.16	3.96	.46	7.0
From State governments	122.89	48.12	69.19	77.80	60.53	102.49	317.34	155.5
From local governments	5.79	5.61	4.62	.33	–	2.39	4.75	.6
General revenue from own sources	305.71	402.27	219.12	220.48	277.35	198.11	322.46	236.4
Taxes	161.30	184.00	179.64	135.64	200.28	144.18	156.34	147.1
Property	156.01	177.44	174.23	134.27	163.69	132.48	154.18	141.1
General sales	1.48	.80	–	–	32.89	.01	.16	
Selective sales	–	–	–	–	–	–	–	
Income	–	–	–	–	–	–	–	
Other	3.83	5.76	5.42	1.37	3.90	11.70	2.01	6.0
Current charges	27.96	28.07	8.32	14.28	25.08	27.92	9.74	46.4
Miscellaneous revenue	116.46	190.20	31.16	70.56	51.99	26.00	156.38	42.8
Utility and liquor store revenue	–	–	–	–	–	–	–	
Insurance trust revenue	14.13	–	–	11.50	–	4.83	–	
Expenditure, total	**431.06**	**407.93**	**307.95**	**332.70**	**303.41**	**319.48**	**642.93**	**387.2**
By character and object:								
Intergovernmental	4.99	4.46	9.13	8.81	8.47	8.68	5.46	4.4
To State governments	–	–	–	–	–	–	–	
To local governments	4.99	4.46	9.13	8.81	8.47	8.68	5.46	4.4
Current operation	253.42	227.40	235.40	216.99	227.90	271.72	317.92	318.1
Capital outlay	17.16	51.97	20.01	72.38	26.96	21.12	29.88	12.0
Construction	6.01	39.22	.56	63.24	7.25	7.90	14.40	3.4
Assistance and subsidies	54.76	–	21.71	–	–	–	160.87	40.0
Interest on debt	97.43	124.10	21.71	32.01	40.08	11.03	128.80	12.7
Insurance benefits and repayments	3.29	–	–	2.51	–	6.93	–	
Exhibit—Salaries and wages	141.34	82.76	139.31	78.08	126.88	144.65	127.95	119.0
General expenditure	427.77	407.93	307.95	330.19	303.41	312.55	642.93	387.2
Current expenditure	410.60	355.96	287.94	257.81	276.45	291.43	613.05	375.2
Intergovernmental expenditure	4.99	4.46	9.13	8.81	8.47	8.68	5.46	4.4
Capital outlay	17.16	51.97	20.01	72.38	26.96	21.12	29.88	12.0
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	
Elementary and secondary education	–	–	–	–	–	–	–	
Higher education	–	–	–	–	–	–	–	
Other	–	–	–	–	–	–	–	
Libraries	4.15	5.92	–	22.62	13.32	1.25	14.91	
Social services and income maintenance:								
Public welfare	113.11	57.27	70.80	79.55	51.75	73.76	305.36	128.4
Hospitals	–	–	–	–	–	–	–	
Health	33.68	.52	18.76	33.61	14.87	28.05	17.66	27.0
Other	–	–	–	–	–	–	–	
Transportation:								
Highways	28.94	43.20	40.07	39.44	46.56	59.30	27.04	75.8
Capital outlay	4.17	15.05	2.72	7.12	1.44	7.54	4.68	.0
Air transportation	6.30	10.67	–	–	–	–	–	
Parking facilities	–	–	–	–	–	–	–	
Other	–	–	–	–	–	–	–	
Public safety:								
Police protection	21.76	27.45	35.11	12.73	22.02	23.82	14.04	43.8
Fire protection	–	–	.09	.91	–	–	–	
Correction	21.52	25.17	14.86	45.66	14.08	22.16	24.47	16.2
Protective inspection and regulation	.57	2.70	1.30	–	1.59	1.24	–	2.0
Environment and housing:								
Natural resources	.78	3.50	2.83	.65	.49	2.40	1.36	
Sewerage	–	–	–	–	–	–	1.69	
Capital outlay	–	–	–	–	–	–	–	
Solid waste management	–	–	.37	–	.97	5.36	–	.1
Parks and recreation	11.74	1.07	3.69	7.12	24.31	5.58	4.30	1.8
Housing and community development	5.97	–	3.71	–	.20	3.49	15.20	6.8
Government administration:								
Financial administration	12.00	35.69	18.19	11.58	10.96	22.75	16.16	17.1
Judicial and legal	11.34	14.50	8.50	9.62	10.29	8.87	11.40	10.0
General public buildings	9.77	31.12	12.51	–	7.54	13.38	7.68	15.9
Other	21.44	20.80	19.72	21.60	22.28	13.20	11.86	13.7
Interest on general debt	97.43	124.10	21.71	32.01	40.08	11.03	128.80	12.7
General expenditure, n.e.c.	27.26	4.24	35.93	13.13	22.10	16.91	40.98	15.3
Utility and liquor store expenditure	–	–	–	–	–	–	–	
Insurance trust expenditure	3.29	–	–	2.51	–	6.93	–	
Total debt outstanding	1 248.33	2 249.22	313.30	385.16	491.46	131.09	1 548.33	171.0
Long-term	1 248.33	2 248.85	313.30	385.16	491.46	131.09	1 548.33	156.9
Full faith and credit	–	82.71	72.63	89.48	121.07	–	–	10.8
Utility debt only	–	–	–	–	–	–	–	
Long-term debt issued	77.29	8.03	30.79	95.44	7.49	2.81	–	
Long-term debt retired	54.47	52.08	19.18	59.45	26.75	6.48	62.15	6.9
Cash and security holdings	1 395.95	2 351.24	311.07	490.50	419.44	242.39	1 595.21	229.3
Exhibit—County contribution to own retirement systems	4.86	–	–	4.76	–	3.93	–	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Delaware			Florida			
	Kent	Newcastle	Sussex	Alachua	Bay	Brevard	Broward
Population, 1988	105 190	417 833	109 729	176 023	122 367	361 317	1 142 737
Date of end of fiscal year	6/30	6/30	6/30	9/30	9/30	9/30	9/30
Revenue, total	**132.49**	**290.92**	**170.08**	**536.28**	**357.43**	**493.25**	**545.48**
General revenue	132.49	279.22	165.09	536.28	332.37	450.25	525.73
Intergovernmental revenue	23.31	25.80	17.61	107.32	81.11	112.00	79.64
From Federal Government	4.32	18.81	.53	35.64	1.10	6.80	21.38
From State governments	18.99	2.84	17.08	64.61	74.65	104.34	56.95
From local governments	-	4.15	-	7.07	5.36	.86	1.30
General revenue from own sources	109.18	253.42	147.48	428.96	251.26	338.25	446.09
Taxes	24.00	92.20	46.30	206.39	133.18	178.25	201.14
Property	21.15	85.33	40.35	183.04	101.45	145.69	166.26
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	22.72	25.06	27.60	22.75
Income	-	-	-	-	-	-	-
Other	2.85	6.87	5.95	.62	6.68	4.95	12.13
Current charges	54.11	85.87	40.45	65.53	65.57	76.23	110.20
Miscellaneous revenue	31.07	75.35	60.73	157.04	52.51	83.77	134.75
Utility and liquor store revenue	-	-	4.99	-	25.06	43.00	19.75
Insurance trust revenue	-	11.71	-	-	-	-	-
Expenditure, total	**128.42**	**322.32**	**286.21**	**500.24**	**413.88**	**526.08**	**527.75**
By character and object:							
Intergovernmental	-	-	2.82	-	-	-	8.36
To State governments	-	-	-	-	-	-	1.17
To local governments	-	-	2.82	-	-	-	7.19
Current operation	82.55	201.26	97.92	299.16	265.08	276.00	319.28
Capital outlay	14.21	29.86	132.03	59.21	84.42	162.14	72.96
Construction	11.05	26.49	130.54	48.33	34.06	144.15	53.78
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	31.66	81.73	63.45	141.87	64.38	87.94	127.17
Insurance benefits and repayments	-	9.47	-	-	-	-	-
Exhibit—Salaries and wages	30.01	109.59	34.57	186.61	96.35	155.67	167.44
General expenditure	128.42	312.85	281.61	500.24	385.46	428.59	479.73
Current expenditure	114.20	282.99	149.59	441.03	311.72	319.09	413.54
Intergovernmental expenditure	-	-	2.82	-	-	-	8.36
Capital outlay	14.21	29.86	132.03	59.21	73.75	109.50	66.19
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	.48	7.63	7.68	14.61	11.22	18.34	15.27
Social services and income maintenance:							
Public welfare	-	-	.70	2.92	4.29	7.29	3.77
Hospitals	-	-	-	-	6.45	-	-
Health	-	-	-	9.03	12.74	19.27	29.30
Other	-	-	-	-	-	-	-
Transportation:							
Highways	.20	2.19	-	46.47	75.94	36.73	30.78
Capital outlay	-	-	-	26.56	38.58	1.68	18.03
Air transportation	5.39	6.64	.40	-	1.61	.03	33.99
Parking facilities	-	-	-	-	-	-	.48
Other	-	-	-	-	-	-	.80
Public safety:							
Police protection	1.33	44.09	-	47.27	61.14	32.90	49.95
Fire protection	-	2.10	2.66	9.14	3.42	10.84	7.32
Correction	-	-	-	28.60	1.34	24.89	41.41
Protective inspection and regulation	2.48	2.81	.84	3.23	2.05	3.29	3.54
Environment and housing:							
Natural resources	.07	9.02	1.12	4.34	.88	80.10	1.85
Sewerage	41.35	64.20	145.75	-	16.87	.72	18.91
Capital outlay	7.03	12.61	130.50	-	1.03	.01	5.69
Solid waste management	2.32	-	8.67	23.93	46.35	23.67	12.08
Parks and recreation	2.21	1.01	-	9.62	5.48	19.34	9.17
Housing and community development	6.23	20.50	5.07	-	-	.52	7.58
Government administration:							
Financial administration	7.31	9.91	10.21	20.73	16.37	23.30	27.12
Judicial and legal	4.89	9.67	.52	36.01	14.39	21.22	22.88
General public buildings	4.38	13.06	6.47	-	-	-	5.41
Other	4.49	11.69	20.66	27.96	9.26	8.48	5.34
Interest on general debt	31.66	81.73	61.52	141.87	59.77	66.45	124.34
General expenditure, n.e.c.	13.64	6.60	9.34	74.52	35.88	31.21	28.44
Utility and liquor store expenditure	-	-	4.59	-	28.41	97.49	48.02
Insurance trust expenditure	-	9.47	-	-	-	-	-
Total debt outstanding	357.32	993.44	1 025.16	1 806.82	856.83	1 174.47	1 923.67
Long-term	357.32	993.44	883.66	1 806.82	856.83	1 174.47	1 923.67
Full faith and credit	120.61	237.92	156.87	7.04	8.56	93.40	389.56
Utility debt only	-	-	25.94	-	74.83	265.83	71.00
Long-term debt issued	-	-	-	188.24	36.77	181.50	122.33
Long-term debt retired	10.64	20.04	552.00	11.96	6.79	22.09	137.75
Cash and security holdings	282.29	993.42	626.39	1 738.57	470.01	1 031.49	1 761.23
Exhibit—County contribution to own retirement systems	-	7.91	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88--Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						
	Collier	Metropolitan Dade	Escambia	Hillsborough	Lake	Lee	Leo
Population, 1986	121 462	1 799 529	270 641	773 485	132 571	279 170	172 84
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/3
Revenue, total	**929.25**	**1 206.80**	**459.38**	**936.41**	**271.36**	**653.32**	**264.0**
General revenue	854.00	1 148.96	459.09	882.78	271.36	606.91	264.0
Intergovernmental revenue	123.01	197.14	84.73	201.76	82.94	101.43	86.7
From Federal Government	10.23	63.96	14.51	29.95	12.49	24.83	6.9
From State governments	109.45	131.49	66.62	163.48	65.14	76.13	57.3
From local governments	3.33	1.68	3.60	8.33	5.30	.48	2.4
General revenue from own sources	730.99	951.82	374.36	681.02	188.43	505.48	197.2
Taxes	369.58	386.18	150.95	264.89	117.25	253.16	129.1
Property	298.82	288.92	124.38	231.97	72.98	195.11	104.1
General sales	–	–	–	–	–	–	
Selective sales	39.61	75.25	25.85	20.95	29.92	38.72	18.4
Income	–	–	–	–	–	–	
Other	31.15	22.01	.73	11.96	14.35	19.33	8.4
Current charges	71.15	450.02	122.29	242.48	33.01	143.91	24.9
Miscellaneous revenue	290.26	115.62	101.12	173.65	38.17	108.40	43.2
Utility and liquor store revenue	75.25	57.84	.27	53.63	–	46.41	
Insurance trust revenue	–	–	–	–	–	–	
Expenditure, total	**902.05**	**1 275.77**	**478.25**	**1 066.48**	**235.13**	**611.01**	**290.3**
By character and object:							
Intergovernmental	.36	2.26	.01	12.00	.80	.35	.4
To State governments	–	–	–	.02	–	–	
To local governments	.36	2.26	.01	11.98	.80	.35	.4
Current operation	489.39	886.57	340.11	594.01	189.65	389.10	185.4
Capital outlay	201.26	247.66	9.42	247.33	47.18	91.15	84.3
Construction	188.47	170.34	8.57	177.88	.60	55.23	61.2
Assistance and subsidies	–	–	–	–	–	–	
Interest on debt	231.04	139.26	128.71	213.12	3.70	130.40	20.0
Insurance benefits and repayments	–	–	–	–	–	–	
Exhibit—Salaries and wages	292.71	412.47	190.61	329.61	115.33	200.75	116.7
General expenditure	693.07	1 110.00	462.40	948.27	235.13	527.50	289.4
Current expenditure	600.29	917.76	454.01	754.45	194.15	448.44	205.0
Intergovernmental expenditure	.36	2.26	.01	12.00	.80	.35	.4
Capital outlay	92.79	192.24	8.39	193.82	40.98	79.06	84.3
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	
Elementary and secondary education	–	–	–	–	–	–	
Higher education	–	–	–	–	–	–	
Other	–	–	–	–	–	–	
Libraries	8.64	12.12	–	10.81	4.89	14.12	9.2
Social services and income maintenance:							
Public welfare	9.47	20.46	10.50	19.22	3.95	13.83	2.2
Hospitals	–	178.21	53.67	202.28	7.98	–	
Health	13.91	12.47	7.95	17.80	7.72	7.20	7.2
Other	–	–	–	–	–	–	
Transportation:							
Highways	96.62	28.01	19.95	65.01	54.04	73.85	38.4
Capital outlay	48.98	17.73	.22	32.51	32.04	46.32	21.1
Air transportation	.69	141.70	–	110.00	.05	35.64	
Parking facilities	–	–	–	–	–	–	
Other	–	14.82	–	28.03	–	–	
Public safety:							
Police protection	102.28	107.23	49.41	58.24	30.78	38.20	34.1
Fire protection	3.01	41.44	4.11	14.84	8.34	.85	7.5
Correction	48.36	47.45	36.03	34.67	23.53	12.83	17.2
Protective inspection and regulation	12.30	5.89	–	6.28	4.72	10.02	2.2
Environment and housing:							
Natural resources	12.68	1.41	.41	2.86	5.94	10.80	8.8
Sewerage	–	50.89	–	–	–	.03	
Capital outlay	–	23.19	–	–	–	–	
Solid waste management	21.97	63.17	18.83	34.11	5.74	19.98	7.7
Parks and recreation	40.14	40.46	7.13	18.19	6.98	33.66	2.8
Housing and community development	4.74	27.00	9.09	8.24	3.45	11.75	
Government administration:							
Financial administration	35.85	15.83	26.30	35.84	19.53	30.82	27.2
Judicial and legal	33.97	45.04	17.62	24.49	10.92	21.51	18.5
General public buildings	–	8.78	–	7.90	–	–	
Other	15.86	6.78	10.34	12.88	6.57	25.09	8.3
Interest on general debt	172.29	131.57	125.69	196.20	3.70	98.97	19.0
General expenditure, n.e.c.	80.27	109.87	65.37	40.99	26.30	66.37	82.0
Utility and liquor store expenditure	208.96	165.77	15.85	118.19	–	83.50	.9
Insurance trust expenditure	–	–	–	–	–	–	
Total debt outstanding	2 875.08	2 064.03	1 512.75	2 325.42	42.94	1 597.12	550.3
Long-term	2 875.08	2 060.31	1 512.75	2 325.42	42.94	1 597.12	550.3
Full faith and credit	76.30	395.12	–	36.10	–	51.72	32.1
Utility debt only	698.19	185.65	48.70	120.48	–	366.24	10.7
Long-term debt issued	206.81	672.69	122.50	408.85	9.81	72.91	142.1
Long-term debt retired	58.46	239.23	142.03	78.85	13.40	18.74	9.9
Cash and security holdings	2 120.27	1 313.72	805.29	1 770.49	206.45	1 069.73	561.9
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.						
	Manatee	Marion	Okaloosa	Orange	Palm Beach	Pasco	Pinellas
Population, 1988	177 191	171 054	141 321	575 373	755 774	245 608	815 328
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	9/30
Revenue, total	**960.45**	**339.89**	**266.92**	**978.55**	**736.83**	**456.83**	**495.35**
General revenue	872.99	329.59	225.40	883.75	712.08	391.84	450.09
Intergovernmental revenue	194.41	108.50	69.37	126.20	75.74	70.52	64.57
From Federal Government	91.33	26.49	3.11	26.12	29.63	7.71	6.86
From State governments	95.60	81.26	65.32	94.89	37.36	62.33	69.70
From local governments	7.48	.75	.93	5.19	8.76	.48	8.01
General revenue from own sources	678.58	221.08	156.03	737.55	636.33	321.32	385.46
Taxes	276.61	153.23	77.84	278.64	318.09	173.47	185.89
Property	215.20	117.17	70.54	208.23	234.28	140.17	154.18
General sales	–	–	–	–	–	–	–
Selective sales	44.92	26.35	.54	53.96	63.25	24.03	22.35
Income	–	–	–	–	–	–	–
Other	16.49	7.71	6.76	16.45	20.56	9.26	9.36
Current charges	204.08	22.96	44.95	93.03	115.36	34.98	101.27
Miscellaneous revenue	197.89	44.87	33.24	365.89	202.88	112.87	78.29
Utility and liquor store revenue	77.46	–	40.52	14.80	24.75	64.99	35.32
Insurance trust revenue	–	–	–	–	–	–	–
Expenditure, total	**957.66**	**292.38**	**301.08**	**794.24**	**670.44**	**416.07**	**431.58**
By character and object:							
Intergovernmental	–	3.56	.26	9.19	4.74	.17	17.78
To State governments	–	3.55	–	.03	–	–	2.54
To local governments	–	.01	.26	9.16	4.74	.17	15.25
Current operation	518.23	244.89	212.84	377.64	367.27	266.95	283.92
Capital outlay	289.72	21.23	64.08	210.25	378.05	100.46	83.24
Construction	283.48	2.76	55.04	177.76	277.72	71.18	48.16
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	149.71	22.70	23.90	197.17	100.39	48.50	46.61
Insurance benefits and repayments	–	–	–	–	–	–	–
Exhibit—Salaries and wages	270.62	117.72	114.98	210.73	185.50	153.37	68.01
General expenditure	848.23	292.38	237.75	761.89	617.37	312.34	396.78
Current expenditure	584.06	271.15	195.66	567.83	467.82	269.88	320.42
Intergovernmental expenditure	–	3.56	.26	9.19	4.74	.17	17.78
Capital outlay	64.16	21.23	42.09	194.20	349.55	42.46	76.36
General expenditure by function:							
Education services:							
Education	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–
Libraries	10.42	2.72	–	14.99	9.26	4.48	.61
Social services and income maintenance:							
Public welfare	8.15	3.01	4.01	16.85	32.85	4.81	15.06
Hospitals	–	–	–	–	.01	–	–
Health	12.33	21.03	7.25	11.90	12.94	3.62	37.51
Other	–	–	–	–	–	–	–
Transportation:							
Highways	79.48	50.86	61.14	65.44	80.23	55.60	30.57
Capital outlay	6.89	16.18	35.51	38.45	60.55	30.03	21.12
Air transportation	–	.37	8.01	–	106.98	–	5.14
Parking facilities	–	–	–	–	.52	–	–
Other	17.37	–	–	6.03	–	–	–
Public safety:							
Police protection	61.74	51.50	31.59	56.95	55.34	43.78	44.06
Fire protection	–	5.01	4.83	51.35	35.97	12.65	14.27
Correction	30.30	31.83	12.28	36.49	27.27	13.27	26.16
Protective inspection and regulation	–	3.68	–	8.06	1.00	4.93	2.50
Environment and housing:							
Natural resources	2.89	2.36	1.01	7.10	2.68	.90	11.14
Sewerage	26.27	–	–	108.60	7.84	–	24.66
Capital outlay	–	–	–	81.58	2.11	–	11.86
Solid waste management	77.01	10.48	13.45	27.09	141.25	21.54	21.58
Parks and recreation	40.78	3.96	3.59	38.16	72.33	10.70	10.22
Housing and community development	–	2.79	2.92	10.52	4.61	.04	4.04
Government administration:							
Financial administration	34.51	19.04	18.93	27.25	37.24	26.11	24.96
Judicial and legal	19.37	7.99	15.00	21.91	28.31	14.28	22.23
General public buildings	–	–	–	20.97	22.32	–	12.14
Other	4.40	17.59	5.32	10.39	7.48	7.06	11.22
Interest on general debt	117.36	22.70	20.40	189.15	92.03	34.06	43.50
General expenditure, n.e.c.	105.66	35.47	28.00	32.89	38.92	54.66	35.20
Utility and liquor store expenditure	309.43	–	63.33	32.41	53.07	103.72	34.78
Insurance trust expenditure	–	–	–	–	–	–	–
Total debt outstanding	1 889.86	403.94	306.64	2 357.58	1 571.94	771.52	816.38
Long-term	1 889.86	403.94	306.64	2 357.58	1 571.94	771.52	816.38
Full faith and credit	225.49	–	33.86	483.45	129.22	150.26	100.36
Utility debt only	381.03	3.57	–	206.52	114.07	233.44	58.56
Long-term debt issued	706.92	131.92	114.46	482.12	233.97	337.94	115.40
Long-term debt retired	629.26	9.91	54.45	307.61	121.46	7.72	76.92
Cash and security holdings	1 898.59	451.11	175.42	2 373.69	1 462.83	946.46	748.64
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida—Con.					Georgia	
	Polk	St. Lucie	Sarasota	Seminole	Volusia	Bibb	Chatha
Population, 1986	377 282	120 397	247 857	240 145	320 993	156 450	217 6
Date of end of fiscal year	9/30	9/30	9/30	9/30	9/30	9/30	12/3
Revenue, total	**440.26**	**658.45**	**436.04**	**392.28**	**404.75**	**376.91**	**518.**
General revenue	430.03	658.45	406.09	371.46	396.34	370.23	501.2
Intergovernmental revenue	95.67	103.57	88.01	66.60	81.52	36.60	68.2
From Federal Government	12.35	20.24	7.63	1.49	18.81	.14	23.0
From State governments	81.96	75.69	78.15	62.38	62.61	31.13	43.9
From local governments	1.37	7.64	2.23	2.72	.09	5.33	1.3
General revenue from own sources	334.35	554.88	318.07	304.86	314.82	333.63	433.0
Taxes	152.18	279.01	193.87	167.31	204.06	282.78	385.7
Property	121.36	227.53	134.20	133.45	149.98	158.79	157.6
General sales	-	27.33	-	-	-	114.66	211.1
Selective sales	24.93	14.12	44.40	18.83	47.31	7.94	9.8
Income	-	-	-	-	-	-	-
Other	5.90	10.03	15.26	15.22	6.77	1.37	7.1
Current charges	77.60	31.35	58.21	42.61	53.92	13.42	5.3
Miscellaneous revenue	104.57	244.52	65.99	94.94	56.84	37.43	41.9
Utility and liquor store revenue	10.23	-	29.96	20.82	8.41	-	1.8
Insurance trust revenue	-	-	-	-	-	6.67	13.7
Expenditure, total	**431.79**	**641.32**	**583.58**	**395.64**	**456.99**	**343.90**	**347.0**
By character and object:							
Intergovernmental	4.25	.42	8.25	.87	.86	128.83	124.7
To State governments	3.83	-	8.25	-	-	-	.5
To local governments	.42	.42	-	.87	.86	128.83	124.2
Current operation	279.33	347.78	298.82	249.93	286.94	180.55	190.3
Capital outlay	85.91	79.05	210.70	121.84	63.84	6.67	26.8
Construction	44.17	30.48	148.87	73.96	22.78	1.34	16.2
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	62.31	214.07	45.79	22.99	105.35	25.70	1.4
Insurance benefits and repayments	-	-	-	-	-	2.14	3.7
Exhibit—Salaries and wages	170.07	122.15	155.79	158.89	171.38	81.98	99.8
General expenditure	413.49	641.31	505.34	343.26	442.93	335.32	341.2
Current expenditure	337.75	562.26	313.43	257.04	382.09	328.65	314.8
Intergovernmental expenditure	4.25	.42	8.25	.87	.86	128.83	124.7
Capital outlay	75.74	79.05	191.91	86.22	60.84	6.67	26.4
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	
Elementary and secondary education	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	
Other	-	-	-	-	-	-	
Libraries	.15	9.57	8.98	20.75	11.84	8.76	9.9
Social services and income maintenance:							
Public welfare	12.87	7.93	5.78	.45	5.19	4.49	3.1
Hospitals	67.14	-	-	-	1.20	23.01	18.4
Health	9.97	17.69	13.26	8.47	15.92	32.73	51.9
Other	-	-	-	-	-	-	
Transportation:							
Highways	54.64	52.07	91.81	66.40	58.92	19.94	32.2
Capital outlay	28.68	28.64	58.70	35.61	30.54	1.57	17.9
Air transportation	-	25.43	-	-	15.41	-	
Parking facilities	-	-	-	-	-	-	.4
Other	-	.35	-	1.15	2.62	.98	6.2
Public safety:							
Police protection	39.17	47.33	52.51	43.20	35.27	25.38	26.3
Fire protection	11.08	60.67	.04	23.02	8.23	10.91	.0
Correction	44.87	64.72	37.93	24.60	33.42	14.83	17.1
Protective inspection and regulation	3.85	6.74	8.68	5.72	3.67	-	1.7
Environment and housing:							
Natural resources	6.15	3.01	13.89	2.25	1.27	.96	.9
Sewerage	-	-	-	-	-	-	6.3
Capital outlay	-	-	-	-	-	-	.2
Solid waste management	10.18	12.53	51.16	16.14	11.59	5.89	
Parks and recreation	4.38	35.16	86.09	6.54	13.76	6.33	4.5
Housing and community development	8.23	-	3.80	1.50	8.68	1.76	
Government administration:							
Financial administration	21.23	19.06	23.17	29.13	17.88	13.65	17.1
Judicial and legal	21.25	21.16	17.12	24.04	25.78	27.91	27.9
General public buildings	-	-	-	-	-	6.33	5.3
Other	5.01	12.12	15.63	7.45	7.39	12.87	10.9
Interest on general debt	62.06	214.07	41.63	20.36	105.35	19.26	1.4
General expenditure, n.e.c.	31.26	31.69	33.85	42.07	59.55	99.33	99.0
Utility and liquor store expenditure	18.30	.01	58.21	52.38	14.06	6.44	2.1
Insurance trust expenditure	-	-	-	-	-	2.14	3.7
Total debt outstanding	675.80	2 079.65	596.10	483.07	1 272.87	342.06	28.6
Long-term	675.80	2 079.65	596.10	483.07	1 272.87	342.06	22.8
Full faith and credit	-	135.22	75.81	30.23	6.23	139.60	10.2
Utility debt only	4.37	-	67.62	31.95	-	81.83	
Long-term debt issued	2.12	-	-	261.27	164.51	-	
Long-term debt retired	19.07	7.92	13.35	27.12	99.17	15.16	3.7
Cash and security holdings	741.58	2 170.78	339.86	499.74	538.79	352.14	371.0
Exhibit—County contribution to own retirement systems	-	-	-	-	-	7.18	3.4

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Georgia—Con.							Hawaii—Hawaii
	Clayton	Cobb	De Kalb	Dougherty	Fulton	Gwinnett	Richmond	
Population, 1988	170 490	392 441	529 332	102 733	822 724	276 806	194 795	111 755
Date of end of fiscal year	6/30	9/30	12/31	6/30	12/31	12/31	12/31	6/30
Revenue, total	**388.60**	**642.00**	**713.14**	**375.41**	**906.22**	**820.53**	**337.09**	**783.59**
General revenue	396.60	632.60	607.67	375.41	757.76	702.94	312.96	704.15
Intergovernmental revenue	47.59	40.11	41.71	60.30	52.33	44.96	41.60	192.34
From Federal Government	.89	6.52	6.83	-	5.42	15.84	.20	79.00
From State governments	41.66	33.03	34.70	56.29	32.90	29.11	38.23	113.34
From local governments	5.05	.56	.19	4.01	14.02	-	3.17	-
General revenue from own sources	349.01	492.49	565.95	315.11	705.43	657.99	271.37	511.81
Taxes	274.26	357.40	418.21	262.85	600.87	451.50	197.23	456.35
Property	225.12	181.04	244.44	65.77	288.26	294.67	55.73	383.01
General sales	-	126.93	120.16	185.69	284.62	99.71	107.44	-
Selective sales	26.04	26.18	30.74	10.13	11.17	25.36	23.87	38.46
Income	-	-	-	-	-	-	-	-
Other	23.11	23.24	22.88	1.26	16.81	31.85	10.20	34.88
Current charges	23.29	74.58	79.23	26.72	48.85	78.91	18.02	20.23
Miscellaneous revenue	51.46	60.41	68.51	23.54	55.72	127.49	56.12	35.23
Utility and liquor store revenue	-	109.40	54.02	-	12.45	117.59	21.24	79.44
Insurance trust revenue	-	-	51.45	-	35.00	-	2.88	-
Expenditure, total	**386.10**	**665.23**	**708.21**	**312.52**	**789.86**	**855.26**	**345.04**	**860.06**
By character and object:								
Intergovernmental	10.38	56.31	177.57	85.38	330.08	18.55	21.02	-
To State governments	.96	18.94	.01	-	-	-	-	-
To local governments	9.42	37.37	177.57	85.38	330.08	18.55	21.02	-
Current operation	295.48	376.60	430.00	185.85	281.13	386.53	246.36	672.15
Capital outlay	55.95	193.79	70.15	39.70	129.20	373.98	54.35	144.51
Construction	45.48	149.57	45.19	33.93	110.84	324.43	36.79	115.08
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	34.30	38.53	18.93	1.60	31.89	76.19	21.03	43.40
Insurance benefits and repayments	-	-	11.55	-	17.56	-	2.27	-
Exhibit—Salaries and wages	170.83	163.59	238.34	86.16	143.95	179.99	139.97	358.66
General expenditure	386.05	529.81	635.33	312.52	764.07	661.22	304.98	771.44
Current expenditure	330.10	399.13	584.73	272.82	635.29	381.25	273.69	651.80
Intergovernmental expenditure	10.38	56.31	177.57	85.38	330.08	18.55	21.02	-
Capital outlay	55.95	130.68	50.60	39.70	128.78	279.97	31.29	119.64
General expenditure by function:								
Education services:								
Education	-	.43	-	-	.02	-	-	-
Elementary and secondary education	-	.43	-	-	.02	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	21.55	12.59	7.38	14.29	25.75	20.69	5.85	-
Social services and income maintenance:								
Public welfare	7.23	4.89	2.32	2.75	10.81	12.37	2.35	-
Hospitals	-	7.39	27.24	15.57	90.25	2.89	21.89	-
Health	35.69	23.13	32.61	58.67	39.58	3.21	38.26	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	34.33	85.39	27.72	49.09	13.32	134.90	12.39	66.12
Capital outlay	12.62	44.73	6.55	32.13	4.83	76.28	.01	21.77
Air transportation	-	-	2.13	-	3.95	10.20	-	-
Parking facilities	-	-	-	-	-	-	-	1.14
Other	-	-	120.16	-	154.85	-	-	-
Public safety:								
Police protection	65.66	50.64	72.26	17.89	13.70	57.88	34.89	160.30
Fire protection	32.53	43.96	38.31	9.26	14.32	67.48	19.72	82.85
Correction	23.79	19.48	12.48	8.79	65.39	17.23	18.61	-
Protective inspection and regulation	4.78	3.87	6.23	.88	1.58	1.62	2.51	11.03
Environment and housing:								
Natural resources	.42	-	1.24	.53	.57	.78	.01	2.08
Sewerage	-	94.92	48.66	-	41.58	79.92	18.51	30.34
Capital outlay	-	33.99	10.53	-	27.42	50.63	12.42	15.09
Solid waste management	2.22	7.97	27.93	4.09	16.08	-	13.95	13.82
Parks and recreation	8.22	30.95	18.31	-	14.07	11.26	14.35	67.17
Housing and community development	.06	7.99	4.87	.10	4.99	-	3.95	39.72
Government administration:								
Financial administration	17.27	18.82	29.58	11.23	21.85	17.09	8.92	20.28
Judicial and legal	27.43	31.30	30.13	19.27	41.24	21.65	18.01	24.68
General public buildings	18.49	8.35	19.25	6.14	47.71	111.94	-	21.28
Other	26.53	40.93	49.33	5.50	8.19	24.70	25.27	55.21
Interest on general debt	34.24	14.33	8.83	1.60	31.89	30.56	18.49	43.40
General expenditure, n.e.c.	25.60	22.51	48.41	86.88	102.37	34.87	27.06	132.03
Utility and liquor store expenditure	.06	135.42	61.33	-	8.23	194.04	37.78	88.82
Insurance trust expenditure	-	-	11.55	-	17.56	-	2.27	-
Total debt outstanding	476.10	707.93	264.04	34.10	722.92	1 286.04	340.08	635.33
Long-term	476.10	627.66	264.04	34.10	722.92	1 286.04	340.08	635.33
Full faith and credit	49.80	188.30	107.48	21.29	180.30	444.35	45.05	590.00
Utility debt only	1.50	398.49	129.73	-	-	779.37	84.55	-
Long-term debt issued	294.74	480.78	174.98	-	150.92	91.13	43.53	-
Long-term debt retired	297.70	207.19	86.33	4.03	24.39	18.21	44.53	20.04
Cash and security holdings	473.23	594.62	706.21	202.11	972.83	1 043.73	414.98	636.58
Exhibit—County contribution to own retirement systems	-	-	22.67	-	22.77	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Idaho	Illinois						
	Ada	Champaign	Cook	Du Page	Kane	Lake	La Salle	McHenr
Population, 1988	193 845	171 134	5 297 907	735 341	295 364	480 202	108 158	182 3
Date of end of fiscal year	9/30	11/30	12/8	11/30	11/30	6/30	11/30	11/3
Revenue, total	**145.11**	**144.30**	**215.77**	**235.41**	**124.18**	**231.27**	**108.77**	**150.4**
General revenue	145.11	144.30	183.36	234.21	124.18	204.40	108.77	150.4
Intergovernmental revenue	12.66	37.81	45.05	48.76	38.76	39.42	46.31	37.8
From Federal Government	-	7.70	2.80	11.55	.04	.04	-	
From State governments	12.66	30.54	41.91	34.85	35.09	35.71	33.75	33.3
From local governments	-	9.57	.34	2.37	3.62	3.68	12.56	4.5
General revenue from own sources	132.43	106.50	138.31	185.44	85.42	164.98	122.46	112.6
Taxes	78.41	61.12	103.43	119.95	67.37	113.39	81.47	91.3
Property	73.36	36.40	76.42	97.07	46.30	85.91	64.99	89.8
General sales	-	20.62	.91	20.16	18.98	23.84	12.41	24.1
Selective sales	-	.82	24.09	-	-	-	-	
Income	-	-	-	-	-	-	-	
Other	5.06	3.48	2.17	4.72	2.09	3.63	4.06	8.0
Current charges	44.08	37.50	22.50	28.19	11.36	33.44	33.18	14.8
Miscellaneous revenue	9.92	7.88	12.38	39.31	6.69	18.15	7.80	5.8
Utility and liquor store revenue	-	-	-	1.21	-	26.87	-	
Insurance trust revenue	-	-	32.42	-	-	-	-	
Expenditure, total	**137.79**	**131.78**	**186.09**	**193.71**	**125.86**	**236.94**	**148.14**	**141.9**
By character and object:								
Intergovernmental	-	-	4.91	2.08	8.16	15.19	-	3.1
To State governments	-	-	-	.06	-	-	-	
To local governments	-	-	4.91	2.02	8.16	15.19	-	3.1
Current operation	131.61	128.85	150.82	136.85	100.10	153.56	108.09	130.0
Capital outlay	5.18	1.99	21.40	40.33	15.63	63.05	39.05	8.8
Construction	-	-	19.41	29.65	10.20	58.70	35.73	8.0
Assistance and subsidies	-	-	-	-	-	-	-	
Interest on debt	1.00	1.13	11.84	14.44	1.67	5.14	-	
Insurance benefits and repayments	-	-	9.11	-	-	-	-	
Exhibit—Salaries and wages	61.79	58.39	102.71	73.65	48.99	83.87	47.80	89.4
General expenditure	137.79	131.78	186.97	190.70	125.56	209.13	148.14	141.9
Current expenditure	132.61	129.78	167.57	151.98	109.93	184.99	108.09	133.1
Intergovernmental expenditure	-	-	4.91	2.08	8.16	15.19	-	3.1
Capital outlay	5.18	1.99	21.40	38.85	15.63	54.14	39.05	8.8
General expenditure by function:								
Education services:								
Education	.12	.89	.57	.40	.47	.43	-	.3
Elementary and secondary education	.12	.89	.57	.40	.47	.43	-	.3
Higher education	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	.22	
Social services and income maintenance:								
Public welfare	14.37	21.84	.09	13.59	1.32	16.66	14.17	16.0
Hospitals	-	-	61.42	-	-	-	-	
Health	11.29	8.27	1.96	17.04	1.90	21.62	13.14	19.6
Other	-	-	-	-	-	-	-	
Transportation:								
Highways	-	14.24	14.75	20.67	24.17	20.74	48.99	22.5
Capital outlay	-	-	9.57	10.89	6.84	9.84	36.87	8.0
Air transportation	-	-	-	-	-	-	-	
Parking facilities	-	-	-	-	-	-	-	
Other	-	-	.38	-	-	-	-	
Public safety:								
Police protection	31.90	12.23	5.85	9.37	11.85	16.88	11.85	25.0
Fire protection	-	-	-	-	-	-	-	
Correction	5.19	14.06	10.62	10.62	9.16	5.93	5.95	6.3
Protective inspection and regulation	-	-	.43	-	-	2.16	.45	1.2
Environment and housing:								
Natural resources	17.27	.22	.03	-	-	.10	-	.1
Sewerage	-	-	-	21.03	-	-	-	
Capital outlay	-	-	-	12.16	-	-	-	
Solid waste management	6.89	-	-	-	-	-	-	
Parks and recreation	.55	8.45	7.72	15.86	10.41	5.75	.17	
Housing and community development	-	-	2.47	4.10	-	-	-	
Government administration:								
Financial administration	18.57	2.90	7.44	6.57	9.59	10.54	8.81	5.5
Judicial and legal	15.45	10.58	38.86	12.83	13.08	11.02	11.22	13.8
General public buildings	.98	4.22	5.30	5.61	2.85	38.77	5.37	7.9
Other	2.85	15.77	2.70	4.92	8.77	14.30	8.15	10.5
Interest on general debt	1.00	1.13	11.84	14.13	1.67	2.84	-	
General expenditure, n.e.c.	11.78	17.16	7.61	34.18	29.33	40.41	22.84	14.0
Utility and liquor store expenditure	-	-	-	3.00	-	27.80	-	
Insurance trust expenditure	-	-	9.11	-	-	-	-	
Total debt outstanding	14.00	21.47	147.44	277.14	21.00	76.16	-	
Long-term	12.00	21.47	108.18	277.14	21.00	76.16	-	
Full faith and credit	12.00	21.47	63.40	251.77	3.28	37.77	-	
Utility debt only	-	-	-	3.04	-	41.80	-	
Long-term debt issued	-	-	-	172.41	2.53	-	-	
Long-term debt retired	2.01	1.61	8.58	12.63	4.77	6.91	-	
Cash and security holdings	46.80	30.33	303.43	336.82	61.57	104.62	90.95	58.6
Exhibit—County contribution to own retirement systems	-	-	11.51	-	-	-	-	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.							
	McLean	Macon	Madison	Peoria	Rock Island	St. Clair	Sangamon	Tazewell
Population, 1988	122 724	126 698	250 220	183 414	159 723	269 656	178 949	124 696
Date of end of fiscal year	12/31	11/30	11/30	11/30	11/30	12/31	11/30	11/30
Revenue, total	**156.78**	**140.09**	**134.13**	**156.77**	**121.89**	**107.01**	**105.72**	**89.35**
General revenue	156.78	140.09	134.13	156.77	121.89	107.01	105.72	89.35
Intergovernmental revenue	42.58	51.78	51.33	43.53	29.15	24.97	24.59	32.82
From Federal Government	.23	.83	.54	–	.09	.04	2.18	–
From State governments	41.56	46.61	48.46	40.65	27.35	22.05	21.93	32.82
From local governments	.79	4.53	1.33	2.88	1.71	2.87	.50	–
General revenue from own sources	114.20	88.31	82.80	113.24	92.54	82.04	81.13	56.52
Taxes	96.29	58.64	51.41	82.15	49.22	59.92	61.96	43.52
Property	60.20	43.06	44.64	61.47	36.44	45.10	36.53	26.07
General sales	18.97	14.97	5.83	20.07	11.71	13.66	23.54	15.04
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	7.12	.60	.94	.61	1.08	1.16	1.89	.41
Current charges	16.82	18.32	22.26	15.00	37.38	14.17	14.52	4.57
Miscellaneous revenue	11.09	11.36	9.14	16.08	5.95	7.95	4.65	8.43
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**157.48**	**148.28**	**133.46**	**181.93**	**141.90**	**90.42**	**100.91**	**85.99**
By character and object:								
Intergovernmental	10.59	–	–	18.51	7.11	9.96	3.52	–
To State governments	–	–	–	–	–	–	–	–
To local governments	10.59	–	–	18.51	7.11	9.96	3.52	–
Current operation	125.84	143.36	112.23	156.80	115.37	79.79	94.50	69.34
Capital outlay	31.02	4.93	19.78	4.62	19.33	–	2.79	16.64
Construction	18.33	3.23	15.73	1.56	16.42	–	2.79	13.48
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	–	–	1.45	–	.09	.67	.10	–
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	70.53	59.27	63.03	84.33	67.07	45.78	42.53	36.74
General expenditure	157.48	148.28	133.46	181.93	141.90	90.42	100.91	85.99
Current expenditure	136.44	143.36	113.68	177.31	122.56	90.42	98.12	69.34
Intergovernmental expenditure	10.59	–	–	18.51	7.11	9.96	3.52	–
Capital outlay	31.02	4.93	19.78	4.62	19.33	–	2.79	16.64
General expenditure by function:								
Education services:								
Education	–	1.12	6.47	.51	.09	.43	–	.46
Elementary and secondary education	–	1.12	6.47	.51	.09	.43	–	.46
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	.30	–	–	–	–	.17
Social services and income maintenance:								
Public welfare	21.30	4.24	10.51	–	25.67	–	–	.72
Hospitals	–	–	–	–	–	–	–	–
Health	14.10	13.08	8.07	21.01	19.41	4.41	.40	8.02
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	32.06	31.03	26.17	35.53	23.17	12.09	21.49	26.90
Capital outlay	20.07	3.23	14.54	1.42	14.02	–	2.79	13.94
Air transportation	–	–	–	–	–	–	–	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	14.52	20.96	10.83	31.27	10.58	4.85	18.22	12.41
Fire protection	–	–	–	–	–	–	–	–
Correction	14.42	4.81	11.78	.02	5.30	10.83	5.92	.58
Protective inspection and regulation	–	–	–	–	–	–	–	–
Environment and housing:								
Natural resources	.19	.41	–	–	.39	–	–	–
Sewerage	–	–	–	–	–	–	–	–
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	–	–	.08	–	–	–	–	–
Parks and recreation	1.30	.49	.04	–	8.47	.15	–	.05
Housing and community development	–	–	1.19	–	.01	9.36	–	–
Government administration:								
Financial administration	9.51	4.85	9.73	11.20	4.77	10.40	8.99	4.27
Judicial and legal	14.61	10.77	8.26	21.02	15.31	9.49	8.47	10.02
General public buildings	14.14	.88	2.44	–	4.48	4.31	5.92	3.16
Other	9.57	19.28	11.00	20.57	9.30	6.03	12.19	7.07
Interest on general debt	–	–	1.45	–	.09	.67	.10	–
General expenditure, n.e.c.	21.73	36.36	27.14	40.80	14.84	17.40	10.21	12.17
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	–	–	19.68	–	1.31	13.28	1.82	–
Long-term	–	–	19.68	–	1.31	13.28	1.82	–
Full faith and credit	–	–	19.68	–	1.31	13.28	1.82	–
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	–	–	–	–	–	14.83	–	–
Long-term debt retired	–	–	2.40	–	.13	2.34	.68	–
Cash and security holdings	59.90	42.92	95.79	97.62	40.29	112.48	46.63	61.32
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois—Con.		Indiana					
	Will	Winnebago	Allen	Delaware	Elkhart	Lake	La Porte	Ma
Population, 1986	338 425	250 948	295 311	120 855	146 437	491 683	108 075	132
Date of end of fiscal year	11/30	9/30	12/31	12/31	12/31	12/31	12/31	1
Revenue, total	**152.45**	**153.62**	**260.79**	**200.94**	**332.26**	**274.40**	**329.86**	**2**
General revenue	152.45	153.62	260.79	200.94	332.26	274.40	329.86	2
Intergovernmental revenue	32.23	47.27	100.64	84.18	66.78	117.63	132.73	1
From Federal Government	3.71	.07	22.81	.35	.26	4.60	2.44	
From State governments	25.26	33.01	77.36	83.83	66.51	111.06	130.20	1
From local governments	3.26	14.19	.47	.01	.01	1.98	.08	
General revenue from own sources	120.22	106.35	160.14	116.76	265.48	156.77	197.13	1
Taxes	80.07	67.84	101.12	88.06	216.58	126.64	166.64	1
Property	67.18	45.19	90.44	86.79	66.64	123.98	82.89	
General sales	8.91	19.04	–	–	–	–	–	
Selective sales	–	–	4.90	–	.79	1.56	2.75	
Income	–	–	–	–	147.52	–	81.69	
Other	3.98	3.61	5.77	1.27	1.64	1.10	1.31	
Current charges	24.79	21.31	35.13	9.70	15.36	18.15	9.08	
Miscellaneous revenue	15.35	17.19	23.89	19.00	33.54	11.98	19.41	
Utility and liquor store revenue	–	–	–	–	–	–	–	
Insurance trust revenue	–	–	–	–	–	–	–	
Expenditure, total	**137.98**	**151.01**	**266.44**	**193.20**	**325.04**	**243.89**	**290.41**	**1**
By character and object:								
Intergovernmental	5.87	–	17.25	7.90	104.01	11.45	64.82	
To State governments	–	–	17.24	7.90	5.36	.72	13.82	
To local governments	5.87	–	.01	–	98.65	10.73	51.00	
Current operation	107.50	130.87	179.92	141.50	171.28	132.99	186.34	1
Capital outlay	20.91	19.74	30.59	17.96	26.43	6.27	8.92	
Construction	13.98	5.18	18.75	–	–	.12	–	
Assistance and subsidies	–	–	34.35	25.58	18.11	91.97	27.10	
Interest on debt	3.71	.40	4.33	.26	5.22	1.20	1.23	
Insurance benefits and repayments	–	–	–	–	–	–	–	
Exhibit—Salaries and wages	69.71	71.19	93.38	75.42	89.53	84.34	101.15	
General expenditure	137.98	151.01	266.44	193.20	325.04	243.89	290.41	1
Current expenditure	117.08	131.27	235.85	175.24	298.61	237.62	281.49	1
Intergovernmental expenditure	5.87	–	17.25	7.90	104.01	11.45	64.82	
Capital outlay	20.91	19.74	30.59	17.96	26.43	6.27	8.92	
General expenditure by function:								
Education services:								
Education	.45	.70	–	–	22.82	9.50	10.98	
Elementary and secondary education	.45	.70	–	–	22.82	9.50	10.98	
Higher education	–	–	–	–	–	–	–	
Other	–	–	–	–	–	–	–	
Libraries	–	–	–	–	8.47	–	5.38	
Social services and income maintenance:								
Public welfare	10.73	21.85	85.30	58.79	32.85	111.03	48.11	
Hospitals	–	–	4.06	–	–	–	–	
Health	14.92	11.62	6.35	7.31	15.75	6.61	6.96	
Other	–	–	–	–	–	–	–	
Transportation:								
Highways	23.48	21.21	38.43	33.08	37.30	11.43	36.70	
Capital outlay	15.53	8.95	.65	12.00	16.80	1.15	4.36	
Air transportation	–	–	.14	2.27	–	–	–	
Parking facilities	–	–	–	–	–	–	–	
Other	–	–	–	–	–	–	–	
Public safety:								
Police protection	22.60	26.36	14.59	9.31	19.95	8.86	15.29	
Fire protection	–	–	.01	–	–	–	–	
Correction	1.59	7.09	5.30	5.20	2.83	15.42	8.48	
Protective inspection and regulation	–	–	–	–	–	.08	–	
Environment and housing:								
Natural resources	–	.06	1.64	4.12	3.86	1.73	1.68	
Sewerage	–	–	.42	.27	–	–	–	
Capital outlay	–	–	–	–	–	–	–	
Solid waste management	–	–	–	–	8.16	–	–	
Parks and recreation	4.93	10.97	4.30	.09	3.91	5.63	2.67	
Housing and community development	–	.69	1.23	–	–	3.47	.33	
Government administration:								
Financial administration	6.08	3.87	11.04	12.45	11.24	8.14	12.90	
Judicial and legal	13.16	13.66	18.06	15.36	19.84	21.49	19.67	
General public buildings	3.42	4.68	6.75	2.73	8.18	9.44	7.43	
Other	9.20	12.12	28.34	25.01	34.71	8.87	26.75	
Interest on general debt	3.71	.40	4.33	.26	5.22	1.20	1.23	
General expenditure, n.e.c.	23.71	15.71	36.17	16.95	89.94	21.00	85.87	
Utility and liquor store expenditure	–	–	–	–	–	–	–	
Insurance trust expenditure	–	–	–	–	–	–	–	
Total debt outstanding	38.64	2.79	45.21	–	55.13	4.88	7.40	1
Long-term	38.64	2.79	42.67	–	54.95	4.88	7.40	1
Full faith and credit	1.87	2.79	38.87	–	50.53	4.88	7.40	
Utility debt only	–	–	–	–	–	–	–	
Long-term debt issued	–	–	10.84	–	1.76	–	–	
Long-term debt retired	7.81	1.10	16.83	5.71	2.81	1.63	12.96	
Cash and security holdings	41.45	66.17	99.76	43.61	158.76	70.00	100.91	
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Indiana—Con.						Iowa	
	Monroe	Porter	St. Joseph	Tippecanoe	Vanderburgh	Vigo	Black Hawk	Linn
Population, 1986	101 697	123 062	241 447	124 393	167 623	109 458	127 607	168 798
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**188.59**	**601.51**	**246.82**	**219.94**	**243.97**	**226.16**	**248.81**	**245.00**
General revenue	188.59	601.51	246.82	219.94	242.51	226.16	248.81	245.00
Intergovernmental revenue	64.01	54.37	84.64	97.55	74.65	81.81	95.11	64.25
From Federal Government	3.17	.20	.85	7.10	.82	4.38	–	4.77
From State governments	60.57	54.03	83.78	90.34	73.55	77.43	91.05	54.29
From local governments	.28	.15	.01	.11	.27	.01	7.07	5.19
General revenue from own sources	124.58	547.14	162.18	122.39	167.86	144.35	150.70	180.75
Taxes	91.57	69.79	95.05	64.57	121.82	96.78	118.30	157.93
Property	73.74	69.21	89.72	58.26	102.16	93.68	115.36	153.89
General sales	–	–	–	–	–	–	–	–
Selective sales	3.72	–	3.81	4.64	–	2.06	–	–
Income	13.52	–	–	9.98	16.57	–	–	–
Other	.59	.58	1.51	1.70	3.09	1.03	2.94	4.04
Current charges	9.09	460.26	39.16	5.64	5.69	31.07	5.13	12.55
Miscellaneous revenue	23.92	17.10	27.97	32.18	40.35	16.50	27.27	10.27
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	–	–	–	–	1.46	–	–	–
Expenditure, total	**178.64**	**541.65**	**245.13**	**193.22**	**211.06**	**234.31**	**252.98**	**214.89**
By character and object:								
Intergovernmental	4.69	–	10.70	5.11	17.18	5.49	16.79	13.74
To State governments	4.69	–	10.70	5.11	15.66	5.49	16.10	12.70
To local governments	–	–	–	–	1.52	–	.70	1.04
Current operation	135.79	515.15	186.82	119.79	157.26	180.05	227.52	177.30
Capital outlay	10.28	4.12	19.62	51.38	4.35	22.91	6.55	20.16
Construction	6.63	–	4.05	34.50	–	6.02	–	9.01
Assistance and subsidies	13.15	12.99	25.21	13.53	31.42	23.84	–	–
Interest on debt	14.74	9.39	2.80	3.41	.10	2.02	2.12	3.50
Insurance benefits and repayments	–	–	–	–	.76	–	–	–
Exhibit—Salaries and wages	60.71	263.75	86.40	60.71	81.43	96.41	90.32	77.18
General expenditure	178.64	541.65	245.13	193.22	210.30	234.31	252.98	214.89
Current expenditure	168.36	537.53	225.52	141.84	205.95	211.40	246.43	194.53
Intergovernmental expenditure	4.69	–	10.70	5.11	17.18	5.49	16.79	13.74
Capital outlay	10.28	4.12	19.62	51.38	4.35	22.91	6.55	20.16
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	.70	1.04
Social services and income maintenance:								
Public welfare	21.90	22.87	54.58	31.22	57.56	67.64	80.80	15.60
Hospitals	–	378.81	28.15	–	–	–	15.96	12.70	
Health	6.09	4.40	4.86	2.39	1.28	8.30	15.53	51.65
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	30.29	26.10	27.84	38.16	24.72	38.05	19.85	30.79
Capital outlay	2.62	1.96	12.67	22.18	1.65	11.03	1.28	8.89
Air transportation	2.60	3.43	2.79	–	2.05	4.60	–	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	7.91	10.72	13.28	13.93	20.62	10.05	13.98	14.66
Fire protection	.18	–	.11	.48	–	–	–	.52
Correction	9.77	7.16	8.18	.71	7.53	6.20	13.71	17.49
Protective inspection and regulation	–	–	–	–	–	–	1.10	.66
Environment and housing:								
Natural resources	.69	1.51	2.29	2.82	1.76	2.21	1.50	1.42
Sewerage	–	–	1.09	–	–	.64	–	–
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	6.21	.41	–	–	–	–	1.23	2.07
Parks and recreation	2.41	1.68	8.76	14.16	6.23	9.34	6.49	6.93
Housing and community development	–	12	.88	.80	–	.07	.20	–
Government administration:								
Financial administration	9.48	11.68	11.70	8.32	11.05	12.88	11.25	18.80
Judicial and legal	18.87	12.93	14.66	15.72	29.30	14.05	11.36	13.09
General public buildings	7.89	–	8.54	5.13	.35	2.95	3.54	7.82
Other	14.56	36.52	26.41	23.29	38.01	44.51	39.92	12.12
Interest on general debt	14.74	9.39	2.80	3.41	.10	2.02	2.12	3.50
General expenditure, n.e.c.	22.16	13.92	28.20	32.66	9.73	10.79	13.74	3.83
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	–	–	–	–	.76	–	–	–
Total debt outstanding	157.00	110.61	41.11	78.03	.36	34.72	33.85	40.08
Long-term	157.00	110.61	41.11	78.03	.36	34.72	33.85	40.08
Full faith and credit	27.39	16.00	25.41	–	.36	34.72	33.85	40.08
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	–	–	10.77	24.12	–	–	–	–
Long-term debt retired	9.13	17.29	13.48	3.15	1.19	2.06	1.41	5.39
Cash and security holdings	78.49	127.44	49.21	240.95	117.90	76.07	93.98	91.53
Exhibit—County contribution to own retirement systems	–	–	–	–	.84	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1986-87—Con.

[Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Iowa—Con.		Kansas				Kentucky	
	Polk	Scott	Johnson	Sedgwick	Shawnee	Wyandotte	Jefferson	Kenton
Population, 1986	315 774	156 920	318 266	391 133	160 780	174 102	663 106	136 099
Date of end of fiscal year	6/30	6/30	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**398.64**	**162.31**	**386.83**	**376.14**	**286.63**	**263.00**	**337.89**	**311.43**
General revenue	398.52	162.31	386.83	376.14	286.63	263.00	337.89	311.43
Intergovernmental revenue	48.02	30.73	39.46	38.53	18.28	35.94	51.80	86.09
From Federal Government	.22	-	2.00	1.30	2.15	7.40	9.71	28.13
From State governments	42.33	27.52	36.19	36.90	15.02	17.67	38.68	28.25
From local governments	5.47	3.21	1.28	.32	1.11	10.87	3.20	9.71
General revenue from own sources	350.49	131.58	347.37	337.61	268.35	227.15	286.10	245.34
Taxes	191.34	109.41	265.46	215.67	144.13	193.80	148.13	77.85
Property	185.94	108.07	125.90	103.40	135.89	90.52	84.68	43.60
General sales	-	-	114.27	102.99	-	96.15	-	-
Selective sales	1.50	-	-	.17	1.00	-	5.19	3.88
Income	-	-	-	-	-	-	-	22.96
Other	3.91	3.34	25.28	9.11	7.24	7.13	78.26	7.19
Current charges	81.89	12.77	20.67	25.08	39.33	14.10	35.62	134.78
Miscellaneous revenue	77.26	9.41	61.24	96.86	84.90	19.25	102.35	32.71
Utility and liquor store revenue	.12	-	-	-	-	-	-	-
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**377.52**	**159.32**	**415.57**	**382.81**	**302.17**	**251.85**	**376.39**	**306.89**
By character and object:								
Intergovernmental	22.18	15.73	99.10	80.15	3.35	86.97	9.58	.02
To State governments	22.18	15.73	-	-	-	-	-	-
To local governments	-	-	99.10	80.15	3.35	86.97	9.58	.02
Current operation	273.87	133.51	242.49	177.65	193.08	155.36	180.57	164.56
Capital outlay	11.35	4.91	6.27	45.86	17.19	8.33	52.45	60.81
Construction	9.93	4.91	3.62	30.24	-	1.64	51.28	50.61
Assistance and subsidies	-	3.35	-	-	-	-	5.82	-
Interest on debt	70.22	1.82	67.71	79.16	88.56	1.19	127.97	81.50
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	126.54	54.98	67.83	84.66	85.07	69.57	94.87	71.33
General expenditure	377.50	159.32	415.57	382.81	302.17	251.85	376.39	306.35
Current expenditure	366.15	154.40	409.30	336.95	284.98	243.52	323.94	245.53
Intergovernmental expenditure	22.18	15.73	99.10	80.15	3.35	86.97	9.58	.02
Capital outlay	11.35	4.91	6.27	45.86	17.19	8.33	52.45	60.81
General expenditure by function:								
Education services:								
Education	-	-	-	2.13	.16	.17	1.18	-
Elementary and secondary education	-	-	-	-	-	-	1.18	-
Higher education	-	-	-	2.13	.16	.17	-	-
Other	-	-	-	-	-	-	-	-
Libraries	.60	1.28	13.32	-	-	.68	3.89	-
Social services and income maintenance:								
Public welfare	44.09	4.76	5.16	7.69	-	-	14.40	2.35
Hospitals	123.15	15.73	-	-	-	1.95	5.45	-
Health	29.03	35.83	37.17	32.04	19.70	26.19	25.24	25.68
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	20.72	21.76	28.52	42.29	29.50	10.72	4.92	14.79
Capital outlay	1.90	4.47	3.82	24.20	5.87	1.87	.95	.42
Air transportation	-	-	5.49	-	-	-	36.90	119.33
Parking facilities	-	-	-	1.23	-	-	-	-
Other	-	-	-	-	-	-	10.93	-
Public safety:								
Police protection	8.58	11.69	24.27	14.52	25.82	11.32	29.92	9.67
Fire protection	-	-	-	9.13	.83	-	.52	.33
Correction	9.83	10.06	5.57	23.08	25.75	8.64	24.00	22.08
Protective inspection and regulation	.34	-	-	.93	-	-	1.12	.21
Environment and housing:								
Natural resources	4.92	2.08	1.82	4.23	2.28	2.73	1.76	.75
Sewerage	.92	-	30.69	1.23	-	-	-	-
Capital outlay	.76	-	-	.09	-	-	-	-
Solid waste management	.97	-	-	-	17.56	-	-	.04
Parks and recreation	1.31	5.67	15.88	8.41	24.99	7.97	7.03	1.08
Housing and community development	.21	-	-	1.07	3.00	-	5.26	4.38
Government administration:								
Financial administration	15.37	23.11	21.19	32.47	30.01	17.63	8.92	2.98
Judicial and legal	12.96	10.56	9.72	14.12	13.63	15.82	6.66	1.90
General public buildings	6.56	4.95	5.96	10.36	3.50	8.29	3.90	3.54
Other	11.61	9.65	6.50	3.59	5.70	8.65	7.27	1.47
Interest on general debt	70.22	1.82	67.71	79.16	88.56	1.19	127.97	80.96
General expenditure, n.e.c.	18.11	.38	136.81	95.13	11.20	131.89	48.96	15.41
Utility and liquor store expenditure	.12	-	-	-	-	-	-	.54
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	1 078.46	22.18	1 016.78	931.07	1 149.83	314.64	1 849.24	1 782.64
Long-term	1 077.56	22.18	962.24	924.57	1 136.90	314.64	1 840.89	1 782.64
Full faith and credit	27.14	22.18	364.32	89.33	346.11	13.06	107.19	9.23
Utility debt only	-	-	-	-	-	-	-	9.23
Long-term debt issued	126.67	-	100.72	32.79	1 231.80	301.58	18.50	381.77
Long-term debt retired	50.30	1.31	71.44	62.77	149.14	.86	95.70	34.61
Cash and security holdings	1 139.95	69.03	608.47	925.40	872.34	349.09	1 464.03	844.89
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Louisiana						
	Caddo	Calcasieu	Jefferson	Lafayette	Ouachita	Rapides	St. Tammany
Population, 1986	272 753	173 089	479 277	171 905	145 884	(NA)	147 207
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	(NA)	12/31
Revenue, total	**133.19**	**526.10**	**975.42**	**190.88**	**203.00**	**(NA)**	**503.01**
General revenue	132.42	518.43	940.98	190.88	201.08	(NA)	502.32
Intergovernmental revenue	35.24	64.77	85.30	27.53	42.55	(NA)	22.78
From Federal Government	10.26	12.81	60.35	13.73	.94	(NA)	2.14
From State governments	23.38	51.87	23.06	12.15	31.54	(NA)	20.64
From local governments	1.59	.09	1.86	1.65	10.08	(NA)	-
General revenue from own sources	97.19	453.67	855.68	163.15	158.51	(NA)	479.54
Taxes	70.76	186.64	338.26	103.48	116.83	(NA)	102.33
Property	69.69	142.13	151.20	83.99	82.32	(NA)	58.81
General sales	-	53.26	140.70	15.57	28.11	(NA)	44.19
Selective sales	-	1.07	31.46	2.06	1.92	(NA)	1.32
Income	-	-	-	-	-	(NA)	-
Other	1.07	2.15	14.90	1.86	4.48	(NA)	.01
Current charges	17.74	107.92	357.33	24.22	15.63	(NA)	322.13
Miscellaneous revenue	8.69	147.11	160.10	35.45	26.05	(NA)	55.08
Utility and liquor store revenue	.77	7.67	31.55	-	1.94	(NA)	.69
Insurance trust revenue	-	-	2.88	-	-	(NA)	-
Expenditure, total	**125.67**	**547.95**	**1 267.42**	**188.28**	**200.85**	**(NA)**	**561.03**
By character and object:							
Intergovernmental	1.13	6.17	135.35	5.40	5.88	(NA)	2.04
To State governments	1.13	6.17	2.82	3.37	3.81	(NA)	2.04
To local governments	-	-	132.53	2.04	2.07	(NA)	-
Current operation	108.01	360.54	737.49	123.48	164.46	(NA)	481.49
Capital outlay	9.42	53.50	310.62	12.51	11.23	(NA)	37.63
Construction	7.80	29.83	249.06	11.80	7.00	(NA)	35.50
Assistance and subsidies	.01	-	7.01	-	-	(NA)	-
Interest on debt	7.10	118.75	93.80	26.86	19.48	(NA)	58.87
Insurance benefits and repayments	-	-	2.75	-	-	(NA)	-
Exhibit—Salaries and wages	60.76	195.92	357.50	88.54	81.24	(NA)	171.47
General expenditure	125.01	523.64	1 246.26	188.24	199.20	(NA)	560.86
Current expenditure	115.61	484.00	936.97	155.73	187.97	(NA)	523.23
Intergovernmental expenditure	1.13	6.17	135.35	5.40	5.88	(NA)	2.04
Capital outlay	9.40	39.64	309.29	12.51	11.23	(NA)	37.63
General expenditure by function:							
Education services:							
Education	-	-	90.57	-	6.88	(NA)	-
Elementary and secondary education	-	-	90.57	-	6.88	(NA)	-
Higher education	-	-	-	-	-	(NA)	-
Other	-	-	-	-	-	(NA)	-
Libraries	8.44	6.66	13.45	9.74	12.96	(NA)	27.33
Social services and income maintenance:							
Public welfare	.01	-	17.76	3.20	.58	(NA)	.84
Hospitals	12.25	93.27	337.91	-	-	(NA)	286.87
Health	3.76	11.36	13.12	4.16	7.06	(NA)	9.59
Other	-	-	-	-	-	(NA)	-
Transportation:							
Highways	18.06	61.33	76.39	20.58	18.69	(NA)	50.18
Capital outlay	5.67	.69	15.00	.02	.10	(NA)	9.80
Air transportation	-	14.75	-	19.54	-	(NA)	.29
Parking facilities	-	-	-	-	-	(NA)	-
Other	-	-	5.51	-	-	(NA)	-
Public safety:							
Police protection	29.06	52.05	90.99	9.94	45.05	(NA)	44.64
Fire protection	.10	23.94	36.55	2.50	13.87	(NA)	13.25
Correction	14.67	5.74	13.58	11.47	19.13	(NA)	8.52
Protective inspection and regulation	-	-	10.33	.14	-	(NA)	-
Environment and housing:							
Natural resources	-	25.40	53.37	6.90	1.56	(NA)	2.87
Sewerage	-	-	222.89	-	4.07	(NA)	3.17
Capital outlay	-	-	188.60	-	1.04	(NA)	-
Solid waste management	1.59	-	10.37	.23	1.31	(NA)	-
Parks and recreation	.73	13.49	17.20	4.78	1.64	(NA)	1.71
Housing and community development	3.34	7.87	6.98	-	4.11	(NA)	-
Government administration:							
Financial administration	1.09	9.46	15.63	5.36	7.00	(NA)	8.01
Judicial and legal	6.86	12.63	35.07	9.30	13.62	(NA)	19.06
General public buildings	4.17	9.35	8.60	4.96	2.11	(NA)	4.76
Other	10.52	18.54	17.26	15.53	6.75	(NA)	9.06
Interest on general debt	7.01	114.78	92.28	26.85	18.97	(NA)	58.70
General expenditure, n.e.c.	4.34	43.02	71.48	12.97	14.04	(NA)	13.08
Utility and liquor store expenditure	.66	24.31	38.41	.04	1.65	(NA)	.18
Insurance trust expenditure	-	-	2.75	-	-	(NA)	-
Total debt outstanding	145 19	1 672.18	1 836.78	399.29	265.91	(NA)	988.93
Long-term	122.60	1 672.18	1 836.78	395.68	265.91	(NA)	755.15
Full faith and credit	92.32	62.06	636.62	96.40	25.58	(NA)	114.42
Utility debt only	1.32	46.31	37.17	.29	7.35	(NA)	1.67
Long-term debt issued	-	154.15	132.90	-	-	(NA)	11.14
Long-term debt retired	15.75	93.10	178.12	9.33	21.51	(NA)	53.66
Cash and security holdings	80.96	1 516.40	1 193.22	440.12	193.00	(NA)	1 178.89
Exhibit—County contribution to own retirement systems	-	-	1.19	-	-	(NA)	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Maine					Maryland	
	Androscoggin	Cumberland	Kennebec	Penobscot	York	Anne Arundel	Baltimore
Population, 1988	101 125	229 060	111 974	138 247	158 771	406 034	670 320
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**22.80**	**32.82**	**23.38**	**29.51**	**26.57**	**1 449.82**	**1 555.88**
General revenue	22.80	32.82	23.38	29.51	26.57	1 385.93	1 488.28
Intergovernmental revenue	.76	5.86	.10	3.10	.96	378.40	346.32
From Federal Government	.41	.56	.02	.85	.02	11.41	21.48
From State governments	-	4.33	.08	1.53	.96	364.99	323.92
From local governments	.36	.97	-	.72	-	-	.92
General revenue from own sources	22.04	26.96	23.28	26.40	25.60	1 009.52	1 121.97
Taxes	15.98	18.43	18.26	21.74	18.58	788.98	840.13
Property	15.20	18.43	17.93	21.74	18.59	408.83	429.81
General sales	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	29.91	48.43
Income	-	-	-	-	-	287.31	289.34
Other	.78	-	.33	-	1.99	84.93	72.55
Current charges	4.72	6.88	4.05	4.05	6.44	122.37	145.44
Miscellaneous revenue	1.34	1.65	.96	.61	.58	98.17	136.40
Utility and liquor store revenue	-	-	-	-	-	28.51	-
Insurance trust revenue	-	-	-	-	-	35.19	87.39
Expenditure, total	**21.43**	**30.23**	**20.99**	**45.58**	**24.70**	**1 482.82**	**1 501.91**
By character and object:							
Intergovernmental	.46	.53	.96	-	-	49.14	40.30
To State governments	.46	.53	.96	-	-	40.84	14.32
To local governments	-	-	-	-	-	8.30	25.98
Current operation	18.83	26.26	17.32	23.83	23.94	1 151.31	1 139.43
Capital outlay	1.87	1.58	2.71	17.41	.32	151.07	169.32
Construction	.75	.88	2.45	17.41	.05	44.75	156.50
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	.27	1.88	-	4.33	.43	124.31	102.95
Insurance benefits and repayments	-	-	-	-	-	8.99	49.01
Exhibit—Salaries and wages	11.11	14.09	11.77	12.91	11.17	868.90	781.07
General expenditure	21.43	30.23	20.99	45.58	24.70	1 424.44	1 452.01
Current expenditure	19.56	28.67	18.28	28.17	24.37	1 273.37	1 282.68
Intergovernmental expenditure	.46	.53	.96	-	-	49.14	40.30
Capital outlay	1.87	1.58	2.71	17.41	.32	151.07	169.32
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	741.27	673.07
Elementary and secondary education	-	-	-	-	-	660.21	564.22
Higher education	-	-	-	-	-	81.06	108.84
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	17.47	31.17
Social services and income maintenance:							
Public welfare	-	1.90	-	.22	.44	3.25	9.90
Hospitals	-	-	-	-	-	-	-
Health	-	-	.72	-	.54	39.77	62.42
Other	-	-	-	-	-	-	-
Transportation:							
Highways	-	-	.03	.17	.06	74.06	73.15
Capital outlay	-	-	-	-	.05	22.40	42.33
Air transportation	-	-	-	-	-	-	-
Parking facilities	-	.61	-	-	-	-	1.45
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	3.67	6.04	3.33	3.52	5.01	99.15	98.58
Fire protection	.01	-	-	-	-	72.90	49.99
Correction	7.25	8.45	7.08	20.75	7.38	13.95	9.01
Protective inspection and regulation	-	-	-	-	-	9.58	6.19
Environment and housing:							
Natural resources	.49	.35	.50	.48	.39	-	2.13
Sewerage	-	-	-	-	-	47.47	82.91
Capital outlay	-	-	-	-	-	-	40.32
Solid waste management	-	-	-	-	-	19.78	42.68
Parks and recreation	-	-	-	.04	-	46.76	20.82
Housing and community development	-	-	-	-	-	3.87	21.88
Government administration:							
Financial administration	.59	.31	.29	.52	.84	30.17	9.97
Judicial and legal	2.47	3.92	4.80	4.43	3.39	19.82	15.80
General public buildings	3.41	1.74	.79	1.87	1.05	15.49	34.02
Other	.57	2.81	.34	.19	2.67	31.47	7.27
Interest on general debt	.27	1.88	-	4.33	.43	98.96	102.95
General expenditure, n.e.c.	2.89	2.42	3.30	3.08	2.49	42.26	109.04
Utility and liquor store expenditure	-	-	-	-	-	51.39	-
Insurance trust expenditure	-	-	-	-	-	8.99	49.01
Total debt outstanding	4.00	17.54	-	35.05	.76	2 095.03	1 660.32
Long-term	4.00	17.54	-	35.05	.76	2 095.03	1 660.32
Full faith and credit	4.00	17.54	-	35.05	.76	1 014.38	866.35
Utility debt only	-	-	-	-	-	480.58	-
Long-term debt issued	-	11.40	-	-	-	140.38	283.63
Long-term debt retired	.44	.77	-	1.84	.76	142.82	84.42
Cash and security holdings	8.00	16.98	3.52	25.51	8.53	1 754.41	2 048.94
Exhibit—County contribution to own retirement systems	-	-	-	-	-	17.34	29.88

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Maryland—Con.						
	Carroll	Frederick	Harford	Howard	Montgomery	Prince Georges	Washington
Population, 1988	111 647	131 451	158 366	151 247	665 240	661 355	114 118
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**1 185.63**	**1 252.39**	**1 141.23**	**1 806.43**	**2 044.46**	**1 528.48**	**943.58**
General revenue	1 181.96	1 239.09	1 120.37	1 770.10	1 890.84	1 519.73	941.84
Intergovernmental revenue	465.00	492.00	397.04	382.90	329.92	475.20	403.55
From Federal Government	22.97	8.66	6.67	26.11	26.29	44.07	13.47
From State governments	435.14	483.05	390.38	327.92	300.88	377.99	390.08
From local governments	6.90	.30	-	28.86	2.94	53.15	-
General revenue from own sources	716.96	747.08	723.33	1 387.21	1 560.92	1 044.52	538.09
Taxes	576.65	604.21	576.95	1 160.35	1 343.90	812.52	426.04
Property	284.26	316.64	303.24	682.53	758.02	402.36	234.48
General sales	-	-	-	-	-	-	-
Selective sales	.83	.87	.85	5.29	29.08	84.73	1.32
Income	245.15	238.06	238.98	377.14	416.56	234.54	173.36
Other	46.39	48.64	33.89	95.40	140.22	110.89	16.88
Current charges	42.18	109.87	86.05	134.85	136.48	92.63	59.27
Miscellaneous revenue	98.13	33.00	60.32	92.02	80.55	139.37	52.78
Utility and liquor store revenue	3.67	13.29	20.86	36.32	153.62	-	1.94
Insurance trust revenue	-	-	-	-	-	8.75	-
Expenditure, total	**1 143.38**	**1 262.03**	**1 107.04**	**1 781.81**	**2 190.22**	**1 538.08**	**1 024.83**
By character and object:							
Intergovernmental	36.95	45.59	17.17	26.10	111.26	74.03	34.53
To State governments	17.04	39.76	7.92	15.09	19.73	.76	14.84
To local governments	19.91	5.83	9.24	11.00	91.55	73.27	19.69
Current operation	897.89	1 004.37	1 004.10	1 424.37	1 587.25	1 201.67	802.65
Capital outlay	185.53	167.27	67.82	230.34	418.06	140.06	146.25
Construction	136.50	145.16	52.54	170.42	331.57	78.05	75.33
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	23.01	44.79	17.95	101.01	73.61	105.25	41.39
Insurance benefits and repayments	-	-	-	-	-	17.05	-
Exhibit—Salaries and wages	502.53	686.67	663.01	913.62	994.34	778.94	555.26
General expenditure	1 132.93	1 242.85	1 085.31	1 751.25	2 018.84	1 521.04	1 016.48
Current expenditure	947.40	1 077.18	1 017.48	1 520.92	1 610.08	1 380.96	870.23
Intergovernmental expenditure	36.95	45.59	17.17	26.10	111.26	74.03	34.53
Capital outlay	185.53	165.67	67.82	230.33	408.76	140.08	146.25
General expenditure by function:							
Education services:							
Education	689.06	861.77	757.95	1 034.39	1 037.21	738.85	716.51
Elementary and secondary education	689.06	775.70	667.12	947.91	950.03	695.22	616.18
Higher education	-	86.06	90.83	86.48	87.18	43.43	100.33	
Other	-	-	-	-	-	-	-
Libraries	20.85	8.40	15.50	22.88	25.95	21.05	5.91
Social services and income maintenance:							
Public welfare	2.57	36.96	5.98	.20	19.11	11.26	5.14
Hospitals	-	-	-	-	-	-	.96
Health	17.52	51.80	9.75	17.65	68.56	30.21	15.53
Other	-	-	-	-	-	-	-
Transportation:							
Highways	120.62	67.98	73.68	80.68	98.68	45.84	62.70
Capital outlay	81.19	29.13	16.76	39.46	72.56	30.25	27.23
Air transportation	-	.76	-	-	-	-	14.01
Parking facilities	-	-	-	-	31.50	3.98	-
Other	-	-	-	-	63.47	61.97	-
Public safety:							
Police protection	14.31	14.58	35.85	79.76	99.32	88.24	12.26
Fire protection	14.84	13.30	14.23	19.31	76.48	44.26	8.98
Correction	9.57	13.78	15.33	17.01	16.90	23.24	14.83
Protective inspection and regulation	5.36	5.04	6.57	14.92	2.07	7.75	2.44
Environment and housing:							
Natural resources	7.58	1.92	1.15	2.58	3.41	1.56	2.07
Sewerage	7.83	8.81	20.76	42.12	2.95	8.31	13.56
Capital outlay	-	-	.12	-	2.88	.16	-
Solid waste management	4.67	4.07	20.19	24.68	36.16	40.02	8.48
Parks and recreation	14.92	11.37	16.13	41.76	110.07	90.57	22.21
Housing and community development	-	4.54	-	11.89	40.88	32.51	2.22
Government administration:							
Financial administration	10.01	9.55	10.90	23.20	15.97	25.53	3.93
Judicial and legal	18.83	10.18	13.84	26.19	20.83	25.77	9.65
General public buildings	25.63	25.58	11.68	30.57	50.93	17.08	9.30
Other	10.64	9.34	12.85	43.75	16.93	10.19	7.96
Interest on general debt	18.51	36.09	12.93	100.97	73.61	105.25	41.39
General expenditure, n.e.c.	119.82	47.06	30.04	116.77	107.85	87.79	38.45
Utility and liquor store expenditure	10.45	19.18	21.73	30.56	171.38	-	8.34
Insurance trust expenditure	-	-	-	-	-	17.05	-
Total debt outstanding	319.73	617.87	334.82	1 455.53	1 132.85	1 491.18	588.43
Long-term	319.73	617.87	334.82	1 455.53	1 122.33	1 464.76	588.43
Full faith and credit	240.33	498.44	334.82	800.55	854.57	354.37	131.44
Utility debt only	79.40	100.75	171.72	.63	-	-	-
Long-term debt issued	24.66	-	63.14	54.94	255.92	91.77	67.63
Long-term debt retired	26.00	21.13	32.80	135.78	99.39	90.34	38.12
Cash and security holdings	305.10	388.77	405.56	621.29	634.10	1 862.65	685.43
Exhibit—County contribution to own retirement systems	-	-	-	-	-	25.29	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts							
	Barnstable	Berkshire	Bristol	Essex	Hampden	Hampshire	Middlesex	Norfolk
Population, 1986	170 563	141 308	484 895	649 388	444 875	141 473	1 367 045	602 548
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**108.85**	**48.27**	**44.36**	**37.80**	**53.48**	**80.89**	**52.94**	**72.80**
General revenue	62.49	33.57	27.05	30.81	43.60	54.59	35.09	53.28
Intergovernmental revenue	2.13	4.14	8.99	9.79	18.11	21.23	10.59	21.29
From Federal Government	.47	-	-	.16	-	-	-	-
From State governments	1.66	4.14	8.99	9.63	17.35	21.08	10.48	21.29
From local governments	-	-	-	-	.76	.15	.11	-
General revenue from own sources	60.36	29.43	18.06	21.02	25.49	33.36	24.50	31.99
Taxes	26.24	19.53	13.33	14.70	19.70	19.38	11.06	11.39
Property	26.24	19.53	13.25	14.63	19.64	19.38	11.03	11.32
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	-	-	.08	.07	.06	-	.02	.07
Current charges	33.07	4.49	4.21	5.50	5.35	12.66	12.78	16.73
Miscellaneous revenue	1.05	5.41	.51	.82	.44	1.32	.66	3.86
Utility and liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue	46.15	14.70	17.31	6.79	9.88	26.30	17.86	19.53
Expenditure, total	**114.53**	**49.83**	**39.97**	**50.55**	**58.78**	**89.69**	**52.07**	**72.34**
By character and object:								
Intergovernmental	-	-	-	-	-	.32	-	-
To State governments	-	-	-	-	-	.11	-	-
To local governments	-	-	-	-	-	.21	-	-
Current operation	66.16	31.73	23.96	28.66	40.91	58.36	31.12	45.61
Capital outlay	-	-	-	8.92	1.24	1.83	1.87	5.85
Construction	-	-	-	8.52	-	1.13	1.79	5.08
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	.09	.11	.97	.12	1.23	.40	.37	1.26
Insurance benefits and repayments	48.28	17.99	15.02	12.85	16.40	28.99	18.72	19.62
Exhibit—Salaries and wages	46.62	18.75	14.25	17.81	19.30	42.16	21.36	26.51
General expenditure	66.26	31.84	24.94	37.70	43.38	60.70	33.35	52.72
Current expenditure	66.26	31.84	24.94	28.78	42.14	59.07	31.49	46.87
Intergovernmental expenditure	-	-	-	-	-	.32	-	-
Capital outlay	-	-	-	8.92	1.24	1.63	1.87	5.85
General expenditure by function								
Education services:								
Education	-	-	5.22	12.27	-	-	-	9.02
Elementary and secondary education	-	-	5.22	12.27	-	-	-	9.02
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Social services and income maintenance:								
Public welfare	-	-	-	-	-	1.64	-	-
Hospitals	20.56	-	-	-	-	19.33	9.18	21.51
Health	3.40	-	.06	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	-	1.18	-	.51	.09	.08	.37	.77
Capital outlay	-	-	-	-	-	-	-	.02
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	5.49	.33	-	-	-	-	-	-
Fire protection	.69	.99	-	-	-	.06	-	-
Correction	12.58	14.46	6.20	7.51	23.81	23.36	9.88	8.77
Protective inspection and regulation	-	-	-	-	-	.14	-	-
Environment and housing:								
Natural resources	1.34	-	-	-	.67	.04	-	-
Sewerage	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Solid waste management	-	-	-	-	-	-	-	-
Parks and recreation	-	-	1.40	-	.54	1.83	-	.66
Housing and community development	-	-	-	-	-	-	-	-
Government administration:								
Financial administration	.96	.81	.47	2.77	.69	1.48	.71	.81
Judicial and legal	-	-	-	.91	-	-	-	-
General public buildings	3.88	2.07	3.61	6.19	6.33	3.76	5.01	2.62
Other	9.59	4.35	3.38	3.09	3.24	3.82	3.14	3.53
Interest on general debt	.09	.11	.97	.12	1.23	.40	.37	1.26
General expenditure, n.e.c.	7.69	7.54	3.66	4.34	6.78	4.75	4.69	3.99
Utility and liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure	46.28	17.99	15.02	12.85	16.40	28.99	18.72	19.62
Total debt outstanding	-	.71	10.99	1.29	22.66	5.65	5.70	11.94
Long-term	-	.71	10.99	1.29	22.66	5.65	5.39	11.94
Full faith and credit	-	.71	10.99	1.29	17.71	5.65	5.39	11.94
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	-	-	-	-	4.95	-	-	-
Long-term debt retired	.79	1.24	1.10	.80	2.74	3.25	1.83	1.16
Cash and security holdings	271.82	109.46	93.54	63.25	82.19	184.26	110.73	120.16
Exhibit—County contribution to own retirement systems	30.18	17.11	12.43	8.88	13.15	18.07	13.66	14.12

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.		Michigan					
	Plymouth	Worcester	Bay	Berrien	Calhoun	Genesee	Ingham	Jackson
Population, 1986	424 355	661 067	114 819	183 802	136 887	434 874	277 806	144 442
Date of end of fiscal year	6/30	6/30	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**34.11**	**53.89**	**538.19**	**430.32**	**305.67**	**375.62**	[illegible]09	**310.67**
General revenue	34.11	34.16	469.44	408.01	305.87	324.83	464.09	288.00
Intergovernmental revenue	5.15	4.85	234.90	203.13	191.29	205.01	110.61	139.94
From Federal Government	-	.46	21.41	3.40	17.88	17.27	3.26	3.23
From State governments	4.94	4.36	155.81	131.05	142.20	178.75	101.73	88.66
From local governments	.21	.03	57.68	68.67	31.20	8.99	5.61	48.05
General revenue from own sources	28.96	29.32	234.54	204.89	114.58	119.82	353.48	148.06
Taxes	11.72	15.12	109.24	83.83	57.10	74.04	80.95	61.06
Property	11.65	14.91	107.13	80.95	53.21	71.43	77.47	57.96
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	1.22	.07	-
Income	-	-	-	-	-	-	-	-
Other	.07	.21	2.12	2.88	3.89	1.39	3.41	3.10
Current charges	17.03	12.79	103.21	96.97	39.03	21.17	252.83	68.53
Miscellaneous revenue	.22	1.40	22.10	24.09	18.45	24.60	19.69	18.47
Utility and liquor store revenue	-	-	31.72	-	-	-	-	-
Insurance trust revenue	-	19.72	37.02	22.31	-	50.80	-	22.67
Expenditure, total	**38.31**	**55.17**	**548.11**	**393.53**	**305.32**	**371.98**	**477.37**	**313.09**
By character and object:								
Intergovernmental	-	.11	34.99	-	42.48	17.07	6.13	9.02
To State governments	-	-	28.98	-	42.48	11.35	.18	6.42
To local governments	-	.11	6.01	-	-	5.73	5.95	2.60
Current operation	38.03	33.87	424.25	336.56	236.53	302.48	427.06	264.70
Capital outlay	.26	.91	33.50	30.96	12.43	31.65	33.18	7.50
Construction	.02	.45	20.95	22.48	2.94	29.41	5.55	-
Assistance and subsidies	-	-	.82	.21	.61	-	.43	.55
Interest on debt	-	.17	34.56	20.02	13.28	10.61	10.57	24.69
Insurance benefits and repayments	-	20.11	9.99	5.77	-	10.16	-	6.83
Exhibit—Salaries and wages	20.82	21.07	169.54	149.51	85.71	112.17	213.96	111.44
General expenditure	38.31	35.06	492.01	383.77	304.53	361.82	477.37	304.41
Current expenditure	38.03	34.16	465.61	352.81	292.10	330.17	444.19	296.91
Intergovernmental expenditure	-	.11	34.99	-	42.48	17.07	6.13	9.02
Capital outlay	.26	.91	26.40	30.96	12.43	31.65	33.18	7.50
General expenditure by function								
Education services:								
Education	-	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Social services and income maintenance:			14.93	.26	-	-	5.03	-
Public welfare	.03	-	93.11	26.75	52.69	22.30	42.28	50.65
Hospitals	12.46	8.68	3.80	78.40	-	-	240.06	7.27
Health	-	-	110.44	80.07	91.25	84.87	31.57	17.13
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	.24	1.20	62.86	47.35	43.00	47.49	35.89	54.67
Capital outlay	-	.04	2.06	14.92	5.71	2.11	2.93	4.87
Air transportation	-	-	-	-	-	-	-	1.67
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	.44
Public safety:								
Police protection	.78	-	35.81	13.67	9.34	26.84	10.86	16.22
Fire protection	.64	-	-	-	-	-	-	-
Correction	9.65	13.92	3.88	22.96	9.18	21.82	15.82	11.87
Protective inspection and regulation	-	-	-	.55	.25	-	.05	1.61
Environment and housing:								
Natural resources	.95	.14	2.45	1.84	.83	2.60	4.81	5.51
Sewerage	-	-	-	9.73	-	-	-	-
Capital outlay	-	-	-	9.73	-	-	-	-
Solid waste management	-	-	-	-	.07	-	1.06	28.77
Parks and recreation	-	-	4.14	1.57	.01	8.87	5.07	7.97
Housing and community development	-	-	-	-	-	11.46	-	-
Government administration:								
Financial administration	.39	.82	14.18	8.72	6.93	2.66	10.49	9.44
Judicial and legal	-	-	35.90	30.31	48.09	36.09	30.81	36.80
General public buildings	3.15	2.48	7.89	7.95	8.54	-	3.56	7.17
Other	5.55	2.94	7.01	6.75	4.55	12.90	3.29	4.08
Interest on general debt	-	.17	23.48	16.03	12.48	10.61	10.57	22.63
General expenditure, n.e.c.	4.46	4.70	72.04	31.06	17.29	73.31	26.35	18.71
Utility and liquor store expenditure	-	-	46.12	3.99	.80	-	-	2.06
Insurance trust expenditure	-	20.11	9.99	5.77	-	10.16	-	6.83
Total debt outstanding	-	2.64	681.88	393.56	113.09	157.60	226.77	446.89
Long-term	-	2.64	681.88	393.56	113.09	157.60	226.77	446.89
Full faith and credit	-	2.64	494.07	393.56	101.99	150.76	192.96	446.89
Utility debt only	-	-	187.81	78.40	7.12	-	-	30.06
Long-term debt issued	-	.76	24.06	-	35.80	48.32	44.93	233.43
Long-term debt retired	-	.32	37.76	6.97	73.03	64.14	42.09	168.07
Cash and security holdings	.04	118.48	477.94	219.51	24.84	426.63	113.92	391.13
Exhibit—County contribution to own retirement systems	-	12.17	14.54	7.43	-	9.56	-	4.95

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.							
	Kalamazoo	Kent	Livingston	Macomb	Monroe	Muskegon	Oakland	Ottawa
Population, 1986	217 653	477 507	104 620	697 181	131 973	158 545	1 025 785	171 274
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**329.87**	**370.08**	**303.84**	**306.52**	**555.42**	**432.53**	**348.86**	**377.31**
General revenue	326.59	343.63	303.57	268.12	502.50	430.70	326.09	377.31
Intergovernmental revenue	195.94	165.84	111.41	168.29	280.88	259.06	151.26	287.54
From Federal Government	30.72	12.63	13.54	10.50	9.83	5.83	11.58	19.33
From State governments	141.49	137.64	85.04	111.14	186.70	226.83	93.43	140.15
From local governments	23.74	15.57	12.83	46.64	84.54	24.42	46.24	108.07
General revenue from own sources	130.65	177.79	192.15	99.83	221.62	171.62	174.84	109.77
Taxes	79.02	59.82	79.73	61.94	98.72	57.11	87.32	63.27
Property	75.70	55.87	73.85	57.52	96.86	53.65	80.37	59.62
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	1.84	-	-
Income	-	-	-	-	-	-	-	-
Other	3.31	3.95	5.88	4.42	1.84	1.62	6.95	3.44
Current charges	30.96	83.44	48.79	14.18	24.42	95.34	24.14	19.17
Miscellaneous revenue	20.67	34.52	63.64	23.71	98.47	19.17	63.37	27.33
Utility and liquor store revenue	-	-	.28	-	27.16	1.84	4.82	-
Insurance trust revenue	3.29	26.45	-	38.40	25.77	-	15.95	-
Expenditure, total	**326.17**	**358.65**	**306.29**	**244.03**	**516.33**	**435.01**	**333.10**	**356.32**
By character and object:								
Intergovernmental	-	20.36	1.62	17.14	-	.50	5.92	-
To State governments	-	17.40	-	1.53	-	-	2.92	-
To local governments	-	2.96	1.62	15.61	-	.50	2.99	-
Current operation	301.37	281.20	235.82	177.71	372.33	401.46	282.75	256.83
Capital outlay	14.74	46.10	55.96	34.26	12.43	9.43	33.40	66.59
Construction	10.19	27.91	-	27.97	9.16	2.93	30.56	49.04
Assistance and subsidies	.53	.46	.88	.33	.33	2.09	.37	.19
Interest on debt	5.48	3.65	12.20	6.87	126.23	21.52	24.57	30.71
Insurance benefits and repayments	4.05	4.87	-	5.70	5.00	-	6.10	-
Exhibit—Salaries and wages	87.75	101.69	96.83	72.16	107.86	140.43	124.94	99.12
General expenditure	321.86	351.35	303.13	238.06	480.27	420.25	311.64	335.20
Current expenditure	307.12	305.25	247.16	203.78	467.84	410.82	287.45	266.61
Intergovernmental expenditure	-	20.36	1.62	17.14	-	.50	5.92	-
Capital outlay	14.74	46.10	55.96	34.26	12.43	9.43	24.20	68.59
General expenditure by function:								
Education services:								
Education	-	-	-	-	-	-	2.92	-
Elementary and secondary education	-	-	-	-	-	-	2.92	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	6.50	.84	2.41	19.56	3.78	1.75	.01
Social services and income maintenance:								
Public welfare	25.24	24.42	9.92	17.27	24.19	54.55	2.68	19.47
Hospitals	-	43.44	1.15	-	-	3.96	5.97	-
Health	94.61	100.82	36.44	34.97	107.28	117.71	38.54	63.82
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	37.36	46.15	83.52	41.21	66.45	54.12	55.51	65.96
Capital outlay	1.40	4.21	3.25	22.88	-	4.11	5.19	-
Air transportation	7.28	11.49	2.35	-	-	3.97	1.05	-
Parking facilities	-	-	-	.05	-	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	25.08	12.61	27.19	11.25	28.70	11.57	15.05	15.18
Fire protection	-	.51	-	-	3.82	-	-	-
Correction	-	16.67	.07	19.30	16.96	14.61	37.22	5.07
Protective inspection and regulation	.36	-	.43	-	-	-	-	-
Environment and housing:								
Natural resources	1.14	1.04	2.56	3.92	3.89	.59	7.77	1.71
Sewerage	4.11	5.56	.48	18.67	-	33.92	34.18	28.71
Capital outlay	4.11	5.56	-	2.72	-	-	-	28.71
Solid waste management	.13	5.41	-	-	-	12.96	.51	3.94
Parks and recreation	2.12	4.37	-	.65	2.11	1.60	8.15	2.07
Housing and community development	-	-	.01	1.86	-	-	4.27	-
Government administration:								
Financial administration	4.18	5.83	6.90	6.19	8.77	11.05	12.59	11.92
Judicial and legal	33.52	24.29	29.33	23.85	32.90	32.20	26.29	21.67
General public buildings	8.40	1.69	3.95	4.84	9.71	4.47	12.57	4.67
Other	4.97	3.17	7.85	5.54	8.93	6.78	8.51	4.86
Interest on general debt	5.22	3.22	12.20	6.59	122.74	14.88	23.32	9.58
General expenditure, n.e.c.	88.15	34.06	77.94	37.50	24.25	37.55	12.80	76.52
Utility and liquor store expenditure	.26	.43	3.16	.27	31.05	14.75	15.37	21.12
Insurance trust expenditure	4.05	4.87	-	5.70	5.00	-	6.10	-
Total debt outstanding	116.91	277.64	143.81	154.09	2 656.54	473.37	419.66	418.08
Long-term	116.91	277.64	143.81	154.09	2 656.54	473.37	419.66	418.08
Full faith and credit	116.91	277.64	143.81	148.67	483.62	412.09	400.59	418.08
Utility debt only	3.91	22.93	-	4.65	55.20	133.56	25.06	252.67
Long-term debt issued	-	209.97	29.15	30.36	48.93	47.31	21.96	122.15
Long-term debt retired	37.40	251.46	44.20	38.99	80.74	88.62	26.86	93.03
Cash and security holdings	265.84	509.77	227.59	355.53	2 509.52	197.89	408.82	126.78
Exhibit—County contribution to own retirement systems	6.46	7.93	-	9.75	18.25	-	10.89	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Michigan—Con.				Minnesota			
	Saginaw	St. Clair	Washtenaw	Wayne	Anoka	Dakota	Hennepin	Ramsey
Population, 1988	216 392	140 507	265 959	2 174 950	221 153	226 358	967 887	473 984
Date of end of fiscal year	12/31	12/31	12/31	11/30	12/31	12/31	12/31	12/31
Revenue, total	**357.83**	**583.65**	**349.98**	**304.76**	**381.96**	**342.52**	**682.39**	**552.33**
General revenue	357.83	517.23	330.68	266.54	381.96	342.52	682.39	552.33
Intergovernmental revenue	175.94	236.54	174.96	121.50	178.56	132.28	309.23	266.06
From Federal Government	18.30	7.47	12.41	16.90	20.12	.16	13.70	1.04
From State governments	135.07	197.25	146.95	94.93	150.54	122.67	282.14	254.88
From local governments	22.57	31.82	15.60	9.67	7.90	9.45	13.39	10.16
General revenue from own sources	181.88	280.69	155.72	145.04	203.40	210.25	373.16	286.25
Taxes	79.15	109.47	94.14	65.28	128.83	163.47	219.52	215.05
Property	74.84	105.88	87.40	63.13	124.93	163.44	217.16	201.34
General sales	–	–	–	–	–	–	–	–
Selective sales	2.34	2.16	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	1.97	1.43	6.74	2.15	3.90	.09	2.36	13.71
Current charges	54.75	73.41	24.71	55.17	31.26	15.06	108.24	29.00
Miscellaneous revenue	47.98	97.80	36.86	24.59	43.31	31.71	45.40	42.20
Utility and liquor store revenue	–	–	–	1.54	–	–	–	–
Insurance trust revenue	–	36.43	19.28	36.67	–	–	–	–
Expenditure, total	**452.07**	**553.50**	**366.22**	**314.88**	**400.36**	**379.09**	**685.32**	**543.70**
By character and object:								
Intergovernmental	–	1.44	–	17.78	12.80	9.34	24.66	33.13
To State governments	–	–	–	13.72	8.28	9.30	14.52	19.83
To local governments	–	1.44	–	4.06	4.52	.04	10.14	13.50
Current operation	451.93	364.24	337.69	207.27	233.30	221.49	480.19	345.21
Capital outlay	3.92	14.12	8.37	45.19	85.36	84.61	35.52	23.76
Construction	3.39	8.28	2.12	38.32	69.20	84.41	30.79	12.18
Assistance and subsidies	.34	.33	.19	–	66.67	60.77	130.99	138.85
Interest on debt	5.88	130.16	15.74	15.86	2.23	2.88	13.95	2.74
Insurance benefits and repayments	–	13.20	4.23	28.99	–	–	–	–
Exhibit—Salaries and wages	140.49	136.44	116.13	72.08	150.75	100.42	234.40	212.02
General expenditure	461.51	539.46	361.77	283.92	400.36	379.09	685.32	543.70
Current expenditure	457.60	525.34	353.40	238.79	315.00	294.48	649.79	519.94
Intergovernmental expenditure	–	1.44	–	17.78	12.80	9.34	24.66	33.13
Capital outlay	3.92	14.12	8.37	45.13	85.36	84.61	35.52	23.76
General expenditure by function								
Education services:								
Education	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	.33	9.97	1.84	.74	19.21	14.14	19.09	6.89
Social services and income maintenance:								
Public welfare	42.08	41.55	19.71	20.56	144.81	148.51	263.78	302.53
Hospitals	96.80	–	–	6.24	–	–	139.75	5.53
Health	88.90	130.90	95.11	44.53	8.56	16.66	59.50	16.32
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	51.07	86.90	46.13	37.97	67.74	35.69	40.25	29.96
Capital outlay	–	1.69	3.44	10.45	52.85	21.62	22.81	11.44
Air transportation	2.38	1.00	–	40.35	–	–	–	–
Parking facilities	–	–	–	–	–	–	.01	–
Other	–	–	–	.07	–	–	–	–
Public safety:								
Police protection	10.74	18.12	27.55	6.40	33.91	13.26	11.40	18.56
Fire protection	–	–	–	–	–	–	–	–
Correction	12.78	12.82	18.06	27.17	19.88	45.90	39.22	49.39
Protective inspection and regulation	–	–	1.91	–	–	–	–	–
Environment and housing:								
Natural resources	1.88	2.83	9.43	3.10	2.95	1.30	.81	.92
Sewerage	1.40	–	–	25.49	–	–	–	–
Capital outlay	1.40	–	–	9.58	–	–	–	–
Solid waste management	–	21.76	–	–	.94	–	2.10	3.05
Parks and recreation	1.77	–	4.75	1.47	19.59	8.10	6.53	13.81
Housing and community development	–	–	–	1.36	4.35	–	–	–
Government administration:								
Financial administration	6.13	6.86	16.10	9.07	21.04	23.25	17.75	28.25
Judicial and legal	42.64	35.22	32.91	27.10	22.82	32.17	38.42	41.92
General public buildings	8.66	12.70	6.23	1.38	4.34	14.32	10.04	6.82
Other	6.20	7.27	10.31	4.05	8.78	7.14	8.25	10.88
Interest on general debt	5.32	129.33	15.52	15.37	2.23	2.86	13.95	2.74
General expenditure, n.e.c.	80.64	22.43	57.20	11.20	19.22	14.77	14.48	6.11
Utility and liquor store expenditure	.56	.63	.21	1.96	–	–	–	–
Insurance trust expenditure	–	13.20	4.23	28.99	–	–	–	–
Total debt outstanding	163.20	1 668.82	357.46	286.94	46.89	98.47	220.49	44.92
Long-term	163.20	1 668.82	357.46	259.35	46.89	98.47	220.49	44.92
Full faith and credit	157.31	173.31	342.72	249.27	46.89	98.47	61.77	44.92
Utility debt only	10.98	16.55	3.63	5.87	–	–	–	–
Long-term debt issued	45.29	2.26	6.05	26.90	19.90	8.08	35.67	–
Long-term debt retired	72.73	84.80	12.63	27.73	12.66	–	6.81	10.02
Cash and security holdings	45.60	1 675.40	286.66	442.28	159.94	159.61	411.43	164.96
Exhibit—County contribution to own retirement systems	–	13.65	7.92	6.20	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1986-87—Con.

[Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	Minnesota—Con.			Mississippi			Missouri	
	St. Louis	Stearns	Washington	Harrison	Hinds	Jackson	Boone	Cla
Population, 1986	201 895	113 818	128 321	172 577	259 924	128 195	106 461	144 86
Date of end of fiscal year	12/31	12/31	12/31	9/30	9/30	9/30	12/31	12/3
Revenue, total	**773.12**	**382.56**	**436.42**	**282.80**	**356.33**	**933.71**	**793.39**	**115.7**
General revenue	773.12	382.56	436.42	280.42	356.33	922.63	793.39	115.7
Intergovernmental revenue	405.12	185.82	172.06	24.64	26.85	23.04	13.69	8.6
From Federal Government	-	21.24	80.31	3.55	1.29	1.22	1.35	.0
From State governments	404.28	164.28	91.75	21.05	25.56	21.83	12.05	8.1
From local governments	.84	.31	-	.04	-	-	.28	.4
General revenue from own sources	368.00	176.74	264.36	255.78	329.48	899.58	779.70	107.1
Taxes	244.09	131.35	190.51	186.20	92.87	223.75	96.23	83.7
Property	241.40	126.51	184.16	168.10	66.25	196.73	58.37	40.8
General sales	-	-	-	-	-	-	36.95	42.1
Selective sales	-	-	-	16.29	-	18.34	-	
Income	-	-	-	-	-	-	-	
Other	2.69	4.84	6.36	1.81	4.62	6.67	.91	.8
Current charges	89.38	15.33	40.01	5.19	214.76	488.10	632.23	16.8
Miscellaneous revenue	34.53	30.06	33.84	64.39	21.85	207.74	51.24	6.4
Utility and liquor store revenue	-	-	-	2.38	-	11.08	-	
Insurance trust revenue	-	-	-	-	-	-	-	
Expenditure, total	**723.43**	**312.68**	**441.45**	**282.93**	**338.67**	**917.10**	**804.95**	**117.7**
By character and object:								
Intergovernmental	20.70	12.97	9.44	4.83	-	18.08	4.50	2.0
To State governments	20.47	12.77	9.44	-	-	18.08	-	
To local governments	.23	.20	-	4.83	-	-	4.50	2.0
Current operation	470.48	192.45	298.09	147.70	264.44	583.89	654.37	80.0
Capital outlay	37.66	33.93	68.03	45.31	40.56	109.20	101.18	24.7
Construction	26.88	27.61	65.59	27.96	17.98	33.99	4.26	17.2
Assistance and subsidies	191.89	64.85	57.03	-	-	.51	-	
Interest on debt	2.67	8.49	8.86	65.08	13.67	205.42	44.90	10.8
Insurance benefits and repayments	-	-	-	-	-	-	-	
Exhibit—Salaries and wages	248.70	85.33	134.80	48.45	113.49	285.95	345.92	36.0
General expenditure	723.43	312.68	441.45	259.84	338.67	904.35	804.95	117.7
Current expenditure	685.75	278.75	373.42	214.52	298.11	795.34	703.77	92.9
Intergovernmental expenditure	20.70	12.97	9.44	4.83	-	18.08	4.50	2.0
Capital outlay	37.68	33.93	68.03	45.31	40.56	109.01	101.18	24.7
General expenditure by function								
Education services:								
Education	-	-	-	-	5.17	-	-	
Elementary and secondary education	-	-	-	-	5.17	-	-	
Higher education	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	
Libraries	.89	4.33	14.03	2.99	-	11.07	-	
Social services and income maintenance:								
Public welfare	454.68	136.05	135.16	4.40	9.28	4.78	26.32	.8
Hospitals	-	-	-	-	207.03	471.53	636.75	
Health	14.79	11.66	18.13	10.41	8.85	8.62	2.62	8.9
Other	-	-	-	-	-	-	-	
Transportation:								
Highways	112.26	52.84	49.17	36.31	18.27	72.64	27.14	14.1
Capital outlay	31.89	26.37	11.31	7.76	-	12.47	5.25	
Air transportation	-	-	-	.67	-	.55	-	
Parking facilities	-	-	-	-	-	-	-	
Other	-	-	-	24.53	-	24.42	-	
Public safety:								
Police protection	25.02	23.05	39.67	12.82	10.00	16.55	10.61	9.8
Fire protection	-	-	-	.93	4.58	1.00	-	.0
Correction	13.39	17.46	17.99	13.01	3.85	7.71	18.19	9.3
Protective inspection and regulation	1.20	-	-	-	1.35	-	.54	
Environment and housing:								
Natural resources	14.39	3.45	46.97	.53	2.85	.74	.82	.4
Sewerage	-	-	-	-	-	.04	5.80	
Capital outlay	-	-	-	-	-	.04	1.40	
Solid waste management	4.39	-	2.32	6.75	-	5.30	-	
Parks and recreation	.79	4.00	10.77	12.13	3.46	5.87	-	11.3
Housing and community development	-	.19	-	-	-	-	-	
Government administration:								
Financial administration	16.72	12.63	19.19	21.92	11.73	11.14	9.77	7.5
Judicial and legal	23.30	21.17	27.72	14.26	10.00	19.14	11.63	6.9
General public buildings	5.41	2.58	14.99	19.41	4.42	16.72	1.40	26.1
Other	11.97	6.64	18.63	2.05	9.23	14.40	8.06	4.3
Interest on general debt	2.67	8.49	8.86	64.55	13.67	203.82	44.90	10.8
General expenditure, n.e.c.	21.54	8.14	17.85	12.17	15.13	8.31	.39	6.9
Utility and liquor store expenditure	-	-	-	3.09	-	12.75	-	
Insurance trust expenditure	-	-	-	-	-	-	-	
Total debt outstanding	31.01	162.10	71.27	697.56	202.30	2 455.95	651.26	152.1
Long-term	31.01	162.10	71.27	697.56	194.93	2 437.22	641.52	152.1
Full faith and credit	21.72	-	71.27	142.52	55.78	208.50	124.83	152.1
Utility debt only	-	-	-	15.23	-	45.41	-	
Long-term debt issued	-	-	49.60	8.07	4.28	84.25	.15	
Long-term debt retired	2.43	2.55	52.33	64.17	22.48	641.17	28.47	2.1
Cash and security holdings	137.57	186.94	198.04	692.41	269.30	2 361.43	296.75	96.6
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Missouri—Con.					Montana—	Nebraska	
	Greene	Jackson	Jefferson	St. Charles	St. Louis	Yellowstone	Douglas	Lancaster
Population, 1988	199 237	636 350	163 771	181 908	993 184	120 130	414 883	206 067
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	6/30	6/30	6/30
Revenue, total	**91.71**	**186.95**	**90.80**	**251.72**	**359.53**	**385.80**	**189.14**	**257.38**
General revenue	91.71	184.89	90.80	244.15	349.89	385.60	189.14	257.38
Intergovernmental revenue	10.20	28.39	24.60	21.50	32.47	25.07	34.35	107.97
From Federal Government	.04	5.60	10.99	.09	6.97	8.17	.01	5.47
From State governments	10.07	10.52	13.50	21.35	24.99	16.57	28.57	87.05
From local governments	.10	10.26	.10	.05	.51	.32	5.78	15.45
General revenue from own sources	81.50	136.50	66.21	222.65	317.42	360.53	154.79	149.41
Taxes	60.52	104.34	59.94	145.90	266.06	298.07	85.00	97.66
Property	11.41	54.68	15.62	35.16	85.52	284.93	71.95	86.44
General sales	47.32	43.61	42.92	107.86	144.38	–	.43	–
Selective sales	–	5.16	–	–	31.74	–	2.58	4.93
Income	–	–	–	–	–	–	–	–
Other	1.79	.89	1.40	2.88	6.45	13.14	10.04	6.30
Current charges	5.79	9.06	4.55	16.72	15.47	46.02	53.75	16.30
Miscellaneous revenue	15.19	25.10	1.72	60.02	33.89	16.44	16.04	35.44
Utility and liquor store revenue	–	–	–	7.57	–	–	–	–
Insurance trust revenue	–	2.06	–	–	9.64	–	–	–
Expenditure, total	**93.81**	**160.64**	**71.42**	**218.85**	**344.87**	**370.56**	**199.39**	**237.84**
By character and object:								
Intergovernmental	2.99	.24	1.59	4.67	108.49	168.79	11.48	9.90
To State governments	–	.24	.66	–	–	–	11.19	1.47
To local governments	2.99	–	.93	4.67	108.48	168.79	.29	8.43
Current operation	67.05	105.29	57.84	100.08	183.09	177.56	165.47	177.65
Capital outlay	12.61	23.09	8.08	66.19	44.35	14.20	15.99	24.57
Construction	4.23	19.97	5.14	45.08	18.68	5.89	8.66	18.09
Assistance and subsidies	–	–	–	.59	–	–	–	–
Interest on debt	11.15	31.17	3.90	47.32	26.34	9.96	6.45	25.71
Insurance benefits and repayments	–	.85	–	–	2.61	–	–	–
Exhibit—Salaries and wages	38.31	52.15	29.22	40.44	96.01	75.17	90.86	98.83
General expenditure	93.81	159.79	71.42	212.73	342.27	370.40	199.39	237.84
Current expenditure	81.20	136.70	63.33	147.99	297.92	356.36	183.40	213.27
Intergovernmental expenditure	2.99	.24	1.59	4.67	108.49	168.79	11.48	9.90
Capital outlay	12.61	23.09	8.08	64.74	44.35	14.04	15.99	24.57
General expenditure by function								
Education services:								
Education	–	–	.56	–	1.84	187.08	.19	.36
Elementary and secondary education	–	–	.56	–	1.81	187.08	.19	.36
Higher education	–	–	–	–	.03	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	2.39	–	–
Social services and income maintenance:								
Public welfare	3.76	5.80	.42	2.03	–	21.97	20.48	34.08
Hospitals	–	13.68	–	–	.01	–	33.97	1.47
Health	1.78	4.24	.48	4.65	23.95	17.25	9.72	38.15
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	33.99	8.83	21.69	52.14	49.30	22.92	18.30	33.51
Capital outlay	6.82	4.89	5.88	23.88	18.94	4.38	10.53	12.11
Air transportation	–	–	–	1.35	4.47	–	–	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	30.21	–	–	–
Public safety:								
Police protection	6.82	5.25	12.73	23.75	31.09	18.01	13.54	12.06
Fire protection	.06	–	–	–	–	.22	–	–
Correction	5.92	23.67	3.33	25.45	11.53	17.00	12.48	15.27
Protective inspection and regulation	.70	–	.82	1.08	3.39	–	–	–
Environment and housing:								
Natural resources	.34	.30	–	.71	.19	1.81	.93	7.75
Sewerage	–	14.53	–	14.84	–	.03	–	–
Capital outlay	–	9.85	–	10.44	–	–	–	–
Solid waste management	–	–	.13	–	–	3.06	4.47	–
Parks and recreation	.12	12.77	1.03	–	11.99	19.92	2.18	–
Housing and community development	–	–	–	–	4.94	–	–	–
Government administration:								
Financial administration	7.64	10.49	8.70	10.64	12.38	7.10	16.47	14.00
Judicial and legal	6.01	13.89	2.74	6.24	13.82	19.14	19.89	18.82
General public buildings	7.67	4.03	2.86	2.03	23.06	3.97	–	12.60
Other	4.81	3.65	3.75	7.03	4.24	6.16	6.75	6.44
Interest on general debt	11.15	31.17	3.90	47.32	26.34	9.96	6.45	25.71
General expenditure, n.e.c.	1.04	7.70	8.27	13.46	89.51	23.58	33.77	17.81
Utility and liquor store expenditure	–	–	–	6.12	–	.16	–	–
Insurance trust expenditure	–	.85	–	–	2.61	–	–	–
Total debt outstanding	153.86	457.31	34.80	481.25	406.24	90.37	99.41	358.85
Long-term	153.86	457.31	34.80	481.25	389.83	88.25	99.41	358.85
Full faith and credit	–	81.06	34.80	37.66	80.55	64.51	37.35	–
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	–	14.14	–	13.74	84.17	–	20.42	–
Long-term debt retired	5.49	21.31	3.05	42.44	21.07	6.85	4.21	10.46
Cash and security holdings	205.28	300.02	28.33	488.65	536.00	129.63	122.93	445.21
Exhibit—County contribution to own retirement systems	–	1.66	–	–	5.16	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Nevada		New Hampshire			New Jersey	
	Clark	Washoe	Hillsborough	Merrimack	Rockingham	Atlantic	Ber
Population, 1988	574 614	226 616	314 304	109 704	221 802	205 503	837
Date of end of fiscal year	6/30	6/30	6/30	12/31	12/31	12/31	12
Revenue, total	**1 182.32**	**667.88**	**99.38**	**143.61**	**84.06**	**528.37**	**376**
General revenue	1 082.28	655.98	99.38	143.61	84.06	528.37	376
Intergovernmental revenue	288.86	235.63	19.82	49.71	25.97	156.24	66
From Federal Government	47.91	25.12	-	-	.84	.16	2
From State governments	197.85	202.06	19.82	49.71	25.13	154.33	61
From local governments	43.10	8.45	-	-	-	1.76	4
General revenue from own sources	793.40	420.35	79.57	93.91	58.09	372.13	310
Taxes	309.62	245.86	63.96	61.50	42.11	296.87	185
Property	144.77	121.46	63.96	61.50	42.11	282.50	176
General sales	-	26.94	-	-	-	-	
Selective sales	83.26	77.33	-	-	-	-	
Income	-	-	-	-	-	-	
Other	81.59	20.13	-	-	-	14.37	8
Current charges	361.05	86.51	10.74	28.43	14.01	51.00	114
Miscellaneous revenue	122.73	87.98	4.86	3.97	1.97	24.26	10
Utility and liquor store revenue	100.07	1.86	-	-	-	-	
Insurance trust revenue	-	-	-	-	-	-	
Expenditure, total	**1 198.77**	**650.21**	**109.89**	**121.89**	**81.18**	**508.47**	**384**
By character and object:							
Intergovernmental	5.83	1.54	19.69	17.80	19.33	19.22	15
To State governments	-	1.25	19.69	17.80	19.33	19.05	15
To local governments	5.83	.29	-	-	-	.17	
Current operation	775.12	458.43	59.59	86.52	57.30	385.94	297
Capital outlay	247.11	88.12	21.29	1.49	1.42	6.33	47
Construction	171.63	65.15	19.71	.57	-	.82	43
Assistance and subsidies	-	-	3.88	-	-	74.15	8
Interest on debt	170.71	82.11	5.24	6.07	3.13	22.85	15
Insurance benefits and repayments	-	-	-	-	-	-	
Exhibit—Salaries and wages	373.12	226.63	34.81	56.21	39.84	154.34	183
General expenditure	1 048.05	626.61	109.89	121.89	81.18	508.47	384
Current expenditure	869.54	538.49	88.40	120.40	79.76	502.15	337
Intergovernmental expenditure	5.83	1.54	19.69	17.80	19.33	19.22	15
Capital outlay	178.51	88.12	21.29	1.49	1.42	6.33	47
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	98.18	79
Elementary and secondary education	-	-	-	-	-	21.48	42
Higher education	-	-	-	-	-	76.70	36
Other	-	-	-	-	-	-	
Libraries	-	13.45	.08	-	-	9.60	
Social services and income maintenance:							
Public welfare	27.80	38.75	53.50	86.26	48.90	140.92	23
Hospitals	154.87	-	-	-	-	18.01	107
Health	16.02	23.00	-	-	-	3.12	9
Other	-	-	-	-	-	-	
Transportation:							
Highways	71.21	63.34	-	-	-	10.33	25
Capital outlay	54.18	35.71	-	-	-	-	22
Air transportation	100.13	-	-	-	-	-	
Parking facilities	.53	-	-	-	-	-	
Other	-	-	-	-	-	-	
Public safety:							
Police protection	114.33	46.52	4.57	4.03	4.88	13.72	12
Fire protection	40.39	19.03	-	-	.01	.09	
Correction	57.52	82.68	33.92	10.90	7.81	24.93	17
Protective inspection and regulation	9.04	5.87	-	-	-	.93	
Environment and housing:							
Natural resources	11.00	1.79	1.18	1.72	1.01	1.26	
Sewerage	59.11	1.50	-	-	-	-	
Capital outlay	24.04	-	-	-	-	-	
Solid waste management	-	-	-	-	-	.05	
Parks and recreation	69.87	79.54	-	-	-	3.83	12
Housing and community development	3.33	.27	-	-	-	.76	
Government administration:							
Financial administration	25.18	31.05	.78	4.01	.21	8.44	5
Judicial and legal	46.04	53.56	5.01	2.52	2.09	35.73	16
General public buildings	16.75	20.87	1.91	2.58	5.32	9.72	7
Other	10.95	24.30	3.53	1.32	3.61	20.39	5
Interest on general debt	158.28	81.47	5.24	6.07	3.13	22.85	15
General expenditure, n.e.c.	55.73	39.60	-	2.47	4.21	87.81	45
Utility and liquor store expenditure	150.72	3.60	-	-	-	-	
Insurance trust expenditure	-	-	-	-	-	-	
Total debt outstanding	2 107.99	930.76	70.84	46.26	19.77	337.20	221
Long-term	2 103.46	864.29	70.84	46.26	19.77	274.30	221
Full faith and credit	646.57	293.05	70.84	46.26	19.77	274.30	221
Utility debt only	216.25	-	-	-	-	-	
Long-term debt issued	454.99	47.57	-	-	-	58.25	29
Long-term debt retired	122.33	7.18	6.36	6.61	2.98	71.75	21
Cash and security holdings	1 418.37	712.80	53.97	14.87	16.19	290.11	126
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.						
	Burlington	Camden	Cumberland	Essex	Gloucester	Hudson	Mercer
Population, 1988	(NA)	492 841	135 373	842 053	211 554	551 889	320 894
Date of end of fiscal year	(NA)	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**(NA)**	**490.71**	**498.72**	**597.10**	**385.55**	**461.78**	**368.84**
General revenue	(NA)	490.71	498.72	595.45	385.55	461.78	366.84
Intergovernmental revenue	(NA)	172.91	238.17	282.53	132.77	231.59	83.21
From Federal Government	(NA)	1.24	.15	9.77	15.39	6.34	1.73
From State governments	(NA)	171.18	238.02	268.54	116.76	222.42	81.48
From local governments	(NA)	.48	-	4.22	.62	2.83	-
General revenue from own sources	(NA)	317.80	260.55	312.92	252.77	230.19	303.63
Taxes	(NA)	250.40	200.25	265.91	188.84	176.38	221.09
Property	(NA)	248.37	200.25	263.51	187.69	176.37	219.38
General sales	(NA)	-	-	-	-	-	-
Selective sales	(NA)	-	-	-	-	-	-
Income	(NA)	-	-	-	-	-	-
Other	(NA)	2.03	-	2.40	1.15	.01	1.71
Current charges	(NA)	45.92	50.87	40.67	44.86	38.34	72.16
Miscellaneous revenue	(NA)	21.47	6.43	6.34	19.07	15.47	10.37
Utility and liquor store revenue	(NA)	-	-	-	-	-	-
Insurance trust revenue	(NA)	-	-	1.65	-	-	-
Expenditure, total	**(NA)**	**520.86**	**550.40**	**632.35**	**395.80**	**439.57**	**388.73**
By character and object:							
Intergovernmental	(NA)	13.00	17.44	23.99	11.31	39.90	22.89
To State governments	(NA)	13.00	17.44	23.71	10.12	27.43	-
To local governments	(NA)	-	-	.29	1.19	12.47	22.89
Current operation	(NA)	351.90	284.38	385.20	285.68	279.18	324.54
Capital outlay	(NA)	4.89	52.34	20.54	18.16	8.28	16.49
Construction	(NA)	2.01	31.31	12.77	17.29	7.99	14.63
Assistance and subsidies	(NA)	131.15	185.26	175.81	84.72	107.08	7.22
Interest on debt	(NA)	19.92	10.95	15.31	15.94	5.14	17.59
Insurance benefits and repayments	(NA)	-	-	11.50	-	-	-
Exhibit—Salaries and wages	(NA)	148.50	185.04	228.64	134.51	148.10	226.43
General expenditure	(NA)	520.86	550.40	620.85	395.80	439.57	388.73
Current expenditure	(NA)	515.97	498.06	600.31	377.64	431.30	372.24
Intergovernmental expenditure	(NA)	13.00	17.44	23.99	11.31	39.90	22.89
Capital outlay	(NA)	4.89	52.34	20.54	18.16	8.28	16.49
General expenditure by function:							
Education services:							
Education	(NA)	57.98	72.27	77.12	91.27	51.04	91.87
Elementary and secondary education	(NA)	16.20	16.37	38.72	28.73	27.56	13.10
Higher education	(NA)	41.76	55.90	38.40	62.54	23.48	78.76
Other	(NA)	-	-	-	-	-	-
Libraries	(NA)	-	1.90	-	11.82	-	-
Social services and income maintenance:							
Public welfare	(NA)	210.78	239.43	220.25	106.21	144.21	65.74
Hospitals	(NA)	18.90	18.28	77.67	8.05	82.45	39.20
Health	(NA)	38.39	5.30	4.50	13.59	5.14	5.05
Other	(NA)	-	-	-	-	-	-
Transportation:							
Highways	(NA)	13.40	27.53	8.81	12.00	7.89	28.89
Capital outlay	(NA)	2.03	14.45	4.13	.28	4.03	9.43
Air transportation	(NA)	-	-	-	-	-	3.47
Parking facilities	(NA)	-	-	-	-	-	1.15
Other	(NA)	-	-	-	-	-	-
Public safety:							
Police protection	(NA)	17.42	11.56	15.76	6.15	9.78	10.51
Fire protection	(NA)	.44	-	-	.39	.01	.40
Correction	(NA)	22.76	53.74	50.09	23.20	23.90	27.73
Protective inspection and regulation	(NA)	.45	.73	-	.36	.12	-
Environment and housing:							
Natural resources	(NA)	-	.29	-	1.61	.85	.47
Sewerage	(NA)	-	-	-	-	-	-
Capital outlay	(NA)	-	-	-	-	-	-
Solid waste management	(NA)	2.52	-	.29	.91	-	-
Parks and recreation	(NA)	.15	.48	17.38	3.35	5.85	10.86
Housing and community development	(NA)	-	-	4.17	7.10	5.36	-
Government administration:							
Financial administration	(NA)	4.16	2.45	5.89	5.32	4.10	3.85
Judicial and legal	(NA)	27.40	15.13	38.00	19.49	28.37	12.56
General public buildings	(NA)	9.16	8.81	8.82	12.42	8.98	1.81
Other	(NA)	5.66	10.03	6.54	4.44	3.83	6.25
Interest on general debt	(NA)	19.92	10.95	15.31	15.94	5.14	17.59
General expenditure, n.e.c.	(NA)	71.37	73.71	70.51	50.20	53.14	61.54
Utility and liquor store expenditure	(NA)	-	-	-	-	-	-
Insurance trust expenditure	(NA)	-	-	11.50	-	-	-
Total debt outstanding	(NA)	245.88	183.20	266.51	236.38	55.87	197.62
Long-term	(NA)	242.31	125.92	212.83	213.45	55.87	197.62
Full faith and credit	(NA)	242.31	125.92	212.83	213.45	55.87	197.62
Utility debt only	(NA)	-	-	-	-	-	-
Long-term debt issued	(NA)	-	-	86.69	-	-	-
Long-term debt retired	(NA)	19.40	12.65	38.30	9.43	5.15	18.80
Cash and security holdings	(NA)	71.06	107.47	100.79	216.83	84.60	51.86
Exhibit—County contribution to own retirement systems	(NA)	-	-	7.94	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Jersey—Con.							
	Middlesex	Monmouth	Morris	Ocean	Passaic	Somerset	Sussex	Union
Population, 1988	638 322	542 747	419 186	392 666	480 985	215 710	123 695	504 098
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**419.26**	**438.80**	**345.93**	**382.25**	**382.09**	**459.08**	**358.60**	**436.52**
General revenue	419.26	438.80	345.93	382.25	382.09	459.08	358.60	436.52
Intergovernmental revenue	114.02	113.51	66.94	65.28	164.03	57.61	75.54	161.06
From Federal Government	6.95	10.83	6.61	6.94	8.88	7.22	-	9.55
From State governments	98.03	102.11	57.22	56.29	144.59	50.39	75.54	135.99
From local governments	9.04	.57	3.11	2.04	10.76	-	-	15.54
General revenue from own sources	305.25	325.29	278.99	296.97	218.06	401.48	283.06	275.44
Taxes	232.63	219.00	210.52	235.46	189.48	322.85	224.83	207.75
Property	227.01	205.98	203.94	233.70	184.36	319.01	222.79	203.90
General sales	-	-	-	-	-	-	-	-
Selective sales	-	-	-	-	-	-	-	-
Income	-	-	-	-	-	-	-	-
Other	5.62	13.02	6.58	1.76	5.12	3.85	2.04	3.84
Current charges	53.89	82.56	55.74	44.53	12.50	57.86	39.02	58.73
Miscellaneous revenue	18.73	23.73	12.73	16.99	16.08	20.75	19.21	8.97
Utility and liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**449.87**	**462.84**	**329.53**	**382.36**	**372.40**	**455.05**	**379.38**	**463.25**
By character and object:								
Intergovernmental	18.67	26.73	10.77	6.59	21.57	16.43	20.15	28.45
To State governments	15.04	21.42	10.20	6.30	21.14	11.79	12.76	23.57
To local governments	3.63	5.30	.57	.30	.43	4.64	7.39	4.88
Current operation	320.11	336.62	273.53	243.10	229.44	315.96	263.69	329.86
Capital outlay	64.56	38.85	23.68	88.10	41.00	77.18	71.88	43.96
Construction	58.77	23.36	13.89	88.23	37.25	66.05	36.76	34.59
Assistance and subsidies	27.89	42.26	10.28	30.91	70.16	17.08	10.25	53.75
Interest on debt	18.64	18.32	11.28	13.66	10.22	28.40	13.42	7.02
Insurance benefits and repayments	-	.07	-	-	-	-	-	.20
Exhibit—Salaries and wages	185.63	169.26	149.93	121.96	126.48	145.90	118.44	171.33
General expenditure	449.87	462.77	329.53	382.36	372.40	455.05	379.38	463.04
Current expenditure	385.32	423.92	305.85	294.26	331.40	377.87	307.51	419.08
Intergovernmental expenditure	18.67	26.73	10.77	6.59	21.57	16.43	20.15	28.45
Capital outlay	64.56	38.85	23.68	88.10	41.00	77.18	71.88	43.96
General expenditure by function:								
Education services:								
Education	96.02	93.27	73.11	68.72	88.89	107.60	82.89	94.49
Elementary and secondary education	41.00	25.36	8.97	18.49	49.14	31.31	55.50	27.13
Higher education	57.02	67.90	64.14	50.23	39.56	76.29	7.20	67.36
Other	-	-	-	-	-	-	-	-
Libraries	-	6.90	7.49	19.54	-	13.52	-	.01
Social services and income maintenance:								
Public welfare	61.67	97.42	46.32	47.11	126.42	37.84	50.08	86.86
Hospitals	49.52	11.00	13.13	3.90	32.72	11.79	8.42	48.52
Health	16.31	13.36	11.26	18.01	3.06	17.24	17.28	7.88
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	24.48	20.02	23.04	57.88	7.70	20.52	54.20	11.29
Capital outlay	19.16	8.16	7.94	38.60	3.88	.63	22.98	5.54
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	.47	-	-	-	-	-	-	-
Other	-	-	1.30	-	-	-	1.38	-
Public safety:								
Police protection	5.74	6.14	10.35	9.04	2.86	7.86	4.45	7.17
Fire protection	.23	.43	.49	.30	.02	-	.19	.02
Correction	30.97	24.99	16.38	22.82	23.82	25.27	25.06	31.41
Protective inspection and regulation	.87	.35	.21	4.12	.27	.24	1.33	.49
Environment and housing:								
Natural resources	.28	.59	1.20	4.71	.80	1.53	1.17	.42
Sewerage	2.91	-	-	-	2.83	-	-	-
Capital outlay	-	-	-	-	2.83	-	-	-
Solid waste management	1.52	31.54	-	.79	-	10.77	29.18	-
Parks and recreation	16.30	25.22	21.77	14.73	4.48	17.13	-	14.71
Housing and community development	5.61	9.05	5.94	2.87	4.25	5.21	-	8.67
Government administration:								
Financial administration	4.70	4.19	8.36	6.09	3.18	6.96	4.16	9.71
Judicial and legal	24.36	21.28	18.86	16.40	19.66	22.69	20.07	33.86
General public buildings	5.45	9.16	12.66	8.38	4.83	17.47	20.63	11.39
Other	3.46	4.41	7.81	4.48	3.77	8.05	7.40	4.83
Interest on general debt	18.64	18.32	11.29	13.66	10.22	28.40	13.42	7.02
General expenditure, n.e.c.	78.14	85.14	38.55	58.85	33.05	95.36	58.29	81.91
Utility and liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure	-	.07	-	-	-	-	-	.20
Total debt outstanding	258.79	312.51	177.71	207.86	314.67	474.32	51.56	101.04
Long-term	221.92	253.92	177.71	207.86	248.81	310.60	19.22	101.04
Full faith and credit	221.92	181.33	177.71	207.86	123.02	310.60	19.22	90.79
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	23.37	8.29	23.37	53.57	145.76	-	-	18.34
Long-term debt retired	32.37	18.35	19.20	10.11	13.76	28.00	2.79	8.89
Cash and security holdings	111.68	193.19	119.28	154.58	171.03	248.50	108.84	109.20
Exhibit—County contribution to own retirement systems	-	.05	-	-	-	-	-	.25

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New Mexico		New York					
	Bernalillo	Dona Ana	Albany	Broome	Chautauqua	Dutchess	Erie	Monroe
Population, 1988	474 392	122 975	283 400	210 784	143 130	256 773	964 742	702 591
Date of end of fiscal year	6/30	6/30	12/31	6/30	12/31	12/31	12/31	12/31
Revenue, total	**142.58**	**419.20**	**1 009.73**	**823.77**	**701.70**	**612.16**	**956.29**	**1 031.96**
General revenue	142.58	419.20	1 009.73	817.51	699.64	612.16	931.35	1 002.80
Intergovernmental revenue	19.02	49.02	528.27	295.33	227.85	216.65	328.12	372.65
From Federal Government	.75	6.94	.60	18.08	3.65	11.66	5.94	41.39
From State governments	18.27	40.94	506.02	275.51	214.73	198.38	303.90	321.17
From local governments	-	1.13	21.65	1.74	9.26	6.61	18.28	10.09
General revenue from own sources	123.54	370.18	481.46	522.19	472.00	395.51	603.22	630.15
Taxes	106.55	71.86	376.04	335.42	339.60	268.11	431.76	448.93
Property	69.01	40.74	55.07	108.16	154.34	170.27	147.47	197.35
General sales	37.36	30.71	314.91	222.81	179.32	88.11	276.21	243.55
Selective sales	-	-	3.97	1.94	1.44	4.68	3.92	3.50
Income	-	-	-	-	-	-	-	-
Other	.18	.41	2.08	2.51	4.50	5.04	4.15	4.52
Current charges	5.48	283.97	63.08	127.55	73.58	84.85	110.22	97.13
Miscellaneous revenue	11.51	14.35	42.35	59.22	58.82	42.56	61.25	84.09
Utility and liquor store revenue	-	-	-	6.26	2.05	-	24.94	29.16
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**122.92**	**438.98**	**852.63**	**840.94**	**747.73**	**622.94**	**956.66**	**1 049.06**
By character and object:								
Intergovernmental	33.97	-	196.10	156.35	137.39	38.54	215.76	182.97
To State governments	20.68	-	53.89	46.51	52.84	36.59	60.80	62.76
To local governments	13.29	-	142.21	109.84	84.55	1.95	154.97	120.22
Current operation	75.45	308.56	436.49	472.09	404.39	473.43	476.89	513.16
Capital outlay	8.02	23.48	42.79	95.79	42.58	53.60	49.81	123.74
Construction	2.64	17.96	41.62	85.04	25.74	35.66	39.46	116.62
Assistance and subsidies	-	-	52.84	63.67	113.67	34.66	142.19	147.32
Interest on debt	5.47	6.94	122.42	53.04	49.70	22.71	72.21	81.86
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	44.69	176.89	202.84	229.84	158.93	227.64	221.87	213.13
General expenditure	122.92	428.98	852.63	820.85	743.50	622.94	925.67	1 010.91
Current expenditure	114.90	405.50	809.84	725.06	700.93	569.35	888.42	904.23
Intergovernmental expenditure	33.97	-	196.10	156.35	137.39	38.54	215.76	182.97
Capital outlay	8.02	23.48	42.79	95.79	42.57	53.60	37.25	106.68
General expenditure by function:								
Education services:								
Education	-	-	26.75	93.62	25.56	110.11	105.30	147.85
Elementary and secondary education	-	-	14.60	8.27	17.78	-	72.00	83.44
Higher education	-	-	12.15	85.34	7.80	110.11	33.30	64.42
Other	-	-	-	-	-	-	-	-
Libraries	.90	.32	-	7.55	.57	1.00	18.28	8.97
Social services and income maintenance:								
Public welfare	.91	29.33	268.83	236.62	287.11	140.73	323.44	301.84
Hospitals	19.35	279.27	-	-	-	-	101.62	46.22
Health	1.74	2.89	37.71	43.49	25.00	85.61	39.85	39.75
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	10.27	13.67	46.04	58.57	85.80	42.18	35.90	31.70
Capital outlay	.39	1.14	12.75	31.94	25.52	11.89	16.23	12.22
Air transportation	-	9.83	11.15	5.13	2.91	3.47	-	11.07
Parking facilities	-	-	-	-	-	.14	-	2.22
Other	-	-	3.55	-	-	-	8.52	3.07
Public safety:								
Police protection	17.54	13.69	9.98	10.62	21.29	22.77	17.31	31.81
Fire protection	3.60	5.12	-	.38	.59	2.96	1.06	.56
Correction	15.30	9.00	50.43	29.45	22.24	40.96	30.51	39.82
Protective inspection and regulation	-	1.51	-	-	-	-	-	.57
Environment and housing:								
Natural resources	.21	4.36	.33	3.16	3.23	3.26	.30	3.03
Sewerage	-	-	17.73	-	16.98	-	19.88	108.17
Capital outlay	-	-	.78	-	5.58	-	4.35	70.27
Solid waste management	-	6.81	-	5.13	17.18	-	-	12.58
Parks and recreation	4.71	.91	2.30	17.52	3.06	8.86	11.26	15.21
Housing and community development	.61	9.74	-	-	-	2.29	2.89	2.45
Government administration:								
Financial administration	12.94	7.49	14.94	5.75	7.67	6.23	9.57	10.01
Judicial and legal	.69	1.77	9.66	9.14	10.87	10.25	15.47	20.26
General public buildings	4.21	4.02	9.09	3.05	6.69	9.05	11.58	-
Other	6.70	11.75	10.02	11.84	14.80	13.87	6.84	10.19
Interest on general debt	5.47	6.94	122.42	53.04	49.70	22.71	67.35	78.13
General expenditure, n.e.c.	17.75	8.55	211.89	226.78	132.22	96.49	98.73	85.41
Utility and liquor store expenditure	-	-	-	20.09	4.23	-	30.99	38.15
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	66.73	111.41	1 693.81	691.62	617.91	284.29	870.93	1 140.77
Long-term	66.73	111.41	1 681.59	629.97	581.51	268.47	823.69	1 026.41
Full faith and credit	66.73	29.27	1 545.55	179.53	130.57	124.75	361.45	362.68
Utility debt only	-	-	-	-	-	-	86.84	81.45
Long-term debt issued	-	-	-	-	-	-	15.29	101.26
Long-term debt retired	11.73	3.17	181.60	47.06	29.68	19.46	60.64	105.40
Cash and security holdings	111.24	95.39	378.51	570.20	541.94	204.41	532.33	833.92
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

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Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.							
	Nassau	Niagara	Oneida	Onondaga	Orange	Oswego	Rensselaer	Rockland
Population, 1986	1 323 037	216 886	248 513	463 151	281 682	119 552	151 744	265 900
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**1 158.37**	**817.76**	**671.07**	**952.96**	**725.69**	**685.13**	**754.67**	**1 031.54**
General revenue	1 158.37	805.35	671.07	942.39	725.69	685.13	754.67	1 023.82
Intergovernmental revenue	276.08	267.17	285.41	279.62	222.04	218.08	307.33	299.89
From Federal Government	58.04	4.58	8.31	3.93	8.19	5.55	6.63	51.71
From State governments	217.99	254.98	250.61	254.83	207.03	204.72	277.88	244.00
From local governments	.05	7.61	26.49	20.87	6.82	7.80	22.81	4.18
General revenue from own sources	882.29	538.18	385.66	662.77	503.65	467.07	447.35	723.93
Taxes	704.55	373.29	235.94	508.58	309.98	336.08	256.68	308.61
Property	351.45	182.48	87.81	259.38	149.35	329.74	95.58	152.84
General sales	337.48	204.53	145.31	243.00	158.59	-	153.24	151.24
Selective sales	11.15	1.87	2.67	3.10	2.00	1.64	2.77	3.10
Income	-	-	-	-	-	-	-	-
Other	4.46	4.43	.15	3.10	.04	4.70	5.09	1.44
Current charges	110.69	84.10	105.45	91.63	147.08	57.90	150.38	321.66
Miscellaneous revenue	67.05	80.79	44.27	62.56	46.59	73.09	40.28	93.66
Utility and liquor store revenue	-	12.41	-	10.57	-	-	-	7.72
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**1 166.32**	**794.37**	**654.45**	**991.83**	**654.03**	**645.40**	**791.14**	**1 050.65**
By character and object:								
Intergovernmental	107.04	184.58	102.13	170.20	50.98	8.79	102.11	48.47
To State governments	51.03	57.38	47.70	48.78	45.69	3.05	48.53	45.58
To local governments	56.01	127.20	54.43	121.41	5.29	5.74	53.58	2.90
Current operation	826.11	419.26	383.92	608.41	483.51	458.37	594.95	756.85
Capital outlay	124.37	17.47	37.88	48.78	28.17	60.87	25.25	141.78
Construction	113.60	8.23	31.86	41.08	16.83	45.16	14.35	133.87
Assistance and subsidies	29.11	122.44	98.89	87.65	70.31	74.18	56.34	47.68
Interest on debt	79.69	50.59	31.63	76.80	21.06	43.19	12.48	55.87
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	449.07	172.40	174.21	265.92	177.38	164.46	279.13	267.34
General expenditure	1 155.82	782.46	654.45	981.75	654.03	645.40	791.14	1 022.53
Current expenditure	1 041.95	766.23	616.57	933.10	625.86	584.53	765.89	880.75
Intergovernmental expenditure	107.04	184.59	102.13	170.20	50.98	8.79	102.11	48.47
Capital outlay	113.87	16.23	37.88	48.65	28.17	60.87	25.25	141.78
General expenditure by function:								
Education services:								
Education	90.95	110.89	99.57	76.28	92.48	20.66	229.72	143.31
Elementary and secondary education	26.72	16.36	6.19	18.03	17.07	14.92	18.87	20.43
Higher education	64.22	94.52	93.38	58.26	75.41	5.74	210.85	122.88
Other	-	-	-	-	-	-	-	-
Libraries	.15	1.29	1.34	15.91	-	.65	96	02
Social services and income maintenance:								
Public welfare	139.19	272.95	244.29	290.16	266.11	212.82	232.53	187.48
Hospitals	127.84	-	-	-	-	-	-	170.43
Health	53.20	39.35	26.53	49.53	42.51	39.51	55.36	48.72
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	43.86	23.69	41.41	58.30	34.38	100.33	42.06	19.95
Capital outlay	20.75	6.90	16.58	24.71	11.43	24.84	2.07	1.73
Air transportation	-	-	4.36	-	2.44	1.47	-	-
Parking facilities	-	-	-	-	.21	-	-	-
Other	33.04	4.59	-	5.14	-	-	3.34	-
Public safety:								
Police protection	214.49	28.86	13.26	32.51	8.97	24.34	10.50	24.38
Fire protection	2.73	.41	1.59	1.38	1.29	2.71	-	1.61
Correction	66.91	26.30	28.54	52.00	33.63	23.74	37.29	31.60
Protective inspection and regulation	-	-	-	-	-	-	-	.31
Environment and housing:								
Natural resources	2.08	2.04	2.24	4.02	2.69	5.67	3.41	.70
Sewerage	90.02	6.72	19.62	43.32	4.58	-	15.16	116.19
Capital outlay	57.93	1.30	7.33	.76	.67	-	.27	96.44
Solid waste management	-	1.97	7.24	-	12.64	29.46	.08	.02
Parks and recreation	35.17	8.49	2.45	20.27	7.91	3.09	2.70	3.09
Housing and community development	7.78	.01	-	2.42	1.79	-	.01	5.67
Government administration:								
Financial administration	11.11	5.44	4.27	8.84	8.32	4.53	6.21	9.15
Judicial and legal	22.55	8.31	7.69	16.14	12.43	6.28	8.97	19.04
General public buildings	20.11	10.38	9.96	12.87	10.14	5.24	8.47	6.87
Other	10.98	12.17	6.50	9.29	19.14	16.90	14.66	20.84
Interest on general debt	79.69	49.17	31.63	75.14	21.06	43.19	12.48	55.87
General expenditure, n.e.c.	103.78	169.43	101.96	208.21	71.29	104.78	109.20	157.09
Utility and liquor store expenditure	10.70	11.90	-	10.08	-	-	-	28.13
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	1 160.22	674.54	446.89	1 089.03	273.52	556.53	155.43	819.10
Long-term	1 091.45	560.40	358.99	950.67	267.45	556.53	155.43	816.84
Full faith and credit	830.37	63.58	164.88	456.41	105.29	139.90	67.81	529.78
Utility debt only	-	24.30	-	35.03	-	-	-	-
Long-term debt issued	138.06	-	9.56	18.14	-	33.48	6.52	132.97
Long-term debt retired	72.01	33.72	26.94	62.31	18.03	29.04	12.78	46.91
Cash and security holdings	524.70	738.99	253.87	643.59	470.41	699.46	203.65	706.33
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York—Con.						North Carolina	
	St. Lawrence	Saratoga	Schenectady	Suffolk	Ulster	Westchester	Alamance	Buncombe
Population, 1988	112 792	164 068	150 178	1 312 030	164 161	863 178	102 402	169 963
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**558.57**	**561.21**	**569.26**	**903.57**	**698.07**	**1 057.85**	**1 015.77**	**1 056.52**
General revenue	558.57	561.21	569.26	860.95	698.07	1 056.75	1 015.77	1 054.49
Intergovernmental revenue	241.52	130.90	200.71	205.28	247.87	331.52	555.69	555.01
From Federal Government	1.76	.87	7.38	7.21	2.38	15.75	15.13	41.50
From State governments	227.90	120.54	187.22	189.57	238.47	313.09	538.81	511.42
From local governments	11.76	9.50	6.11	8.50	7.02	2.68	1.95	2.09
General revenue from own sources	317.06	430.31	368.56	655.67	450.20	725.23	459.88	499.47
Taxes	249.65	294.93	205.77	543.27	312.16	490.57	310.92	383.69
Property	98.50	50.14	200.71	257.68	82.78	328.54	180.69	248.88
General sales	146.94	222.75	-	279.46	223.52	159.99	126.14	120.43
Selective sales	.71	17.41	1.00	2.84	1.66	.06	.28	7.44
Income	-	-	-	-	-	-	-	-
Other	3.50	4.64	4.06	3.29	4.20	1.98	3.81	6.95
Current charges	19.35	78.96	140.64	34.50	87.65	190.31	41.36	59.30
Miscellaneous revenue	48.04	56.42	22.15	77.90	50.40	44.35	107.61	56.49
Utility and liquor store revenue	-	-	-	42.62	-	1.10	-	2.03
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**551.35**	**568.98**	**581.12**	**899.30**	**736.65**	**1 025.37**	**940.66**	**1 048.93**
By character and object:								
Intergovernmental	86.77	168.69	69.04	63.80	83.20	126.30	74.45	73.15
To State governments	43.55	31.04	60.82	44.75	50.94	77.79	13.95	13.37
To local governments	43.22	137.64	8.42	19.05	32.25	48.51	60.50	59.78
Current operation	297.11	287.11	391.17	594.07	516.79	828.31	780.74	846.11
Capital outlay	20.93	46.09	38.39	97.52	53.53	91.23	33.69	87.37
Construction	13.80	36.04	33.59	73.78	47.48	61.26	13.80	49.38
Assistance and subsidies	114.72	22.03	56.01	66.07	53.39	134.44	7.97	-
Interest on debt	31.81	45.06	26.51	77.85	29.75	45.09	43.81	42.30
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	127.94	108.70	170.64	315.30	230.94	297.61	506.76	560.73
General expenditure	551.35	566.86	581.12	829.71	736.65	1 015.96	940.66	1 040.41
Current expenditure	530.42	522.89	542.73	760.06	683.12	931.25	906.96	958.17
Intergovernmental expenditure	86.77	168.69	69.04	63.80	83.20	126.30	74.45	73.15
Capital outlay	20.93	43.98	38.39	69.65	53.53	84.71	33.69	81.24
General expenditure by function:								
Education services:								
Education	2.56	29.43	76.30	90.48	73.16	55.94	648.35	693.09
Elementary and secondary education	-	14.23	21.73	44.52	-	17.47	558.04	621.04
Higher education	2.56	15.21	54.57	45.93	73.16	38.47	90.31	72.05
Other	-	-	-	-	-	-	-	-
Libraries	.81	.09	20.02	.21	.96	.32	1.86	9.30
Social services and income maintenance:								
Public welfare	226.54	133.57	278.45	152.04	226.39	300.61	42.07	42.62
Hospitals	-	-	-	-	-	197.02	-	-
Health	36.98	29.01	17.49	51.11	97.66	28.01	39.08	28.73
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	75.23	40.82	44.17	24.97	71.48	11.06	.61	-
Capital outlay	17.32	2.79	22.80	19.55	11.71	6.84	-	-
Air transportation	-	.37	1.23	.47	-	9.57	-	16.19
Parking facilities	-	-	-	-	.38	-	-	-
Other	-	3.38	2.16	12.77	3.28	45.86	-	-
Public safety:								
Police protection	10.67	33.41	4.00	171.57	8.84	15.15	21.51	31.52
Fire protection	.99	.27	.66	1.92	2.53	.63	2.65	-
Correction	16.73	25.71	31.74	37.49	22.28	61.31	8.75	6.78
Protective inspection and regulation	-	.18	-	-	-	.82	1.88	2.12
Environment and housing:								
Natural resources	4.25	2.72	1.57	2.42	2.70	.88	1.87	2.26
Sewerage	-	27.92	-	27.94	-	35.55	-	-
Capital outlay	-	11.85	-	10.93	-	15.49	-	-
Solid waste management	-	3.88	-	-	-	70.23	13.21	8.63
Parks and recreation	1.70	2.74	2.31	18.45	4.75	25.83	5.36	10.56
Housing and community development	-	-	-	1.90	-	-	-	7.22
Government administration:								
Financial administration	7.01	6.41	5.17	11.82	10.42	14.59	10.96	15.33
Judicial and legal	6.34	6.09	6.72	22.08	7.61	16.38	2.38	.48
General public buildings	6.29	7.39	4.95	17.00	12.56	6.43	4.42	7.67
Other	9.54	10.34	10.48	16.86	16.06	7.58	8.30	6.82
Interest on general debt	31.81	45.06	26.51	70.73	29.75	45.04	43.81	41.86
General expenditure, n.e.c.	111.90	158.11	47.19	97.72	141.85	67.14	83.59	109.24
Utility and liquor store expenditure	-	2.11	-	69.60	-	9.41	-	8.52
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	448.13	535.95	348.60	1 002.52	330.01	602.07	503.37	425.35
Long-term	448.13	532.90	348.60	975.54	329.13	602.07	503.37	425.35
Full faith and credit	7.09	157.43	161.36	559.93	87.81	267.98	35.06	269.38
Utility debt only	-	-	-	124.36	-	1.03	-	-
Long-term debt issued	67.96	-	76.62	154.79	-	-	-	157.98
Long-term debt retired	22.74	28.75	16.80	142.16	23.45	48.40	70.89	122.07
Cash and security holdings	482.07	520.50	229.56	454.93	369.83	505.87	719.41	417.95
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.							
	Catawba	Cumberland	Davidson	Durham	Forsyth	Gaston	Guilford	Mecklenburg
Population, 1988	114 455	258 517	118 200	166 504	260 063	170 814	328 109	450 832
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**1 340.32**	**960.15**	**926.75**	**1 282.97**	**986.23**	**949.12**	**1 160.38**	**1 283.11**
General revenue	1 276.44	873.44	926.66	1 229.42	956.23	949.12	1 160.38	1 216.60
Intergovernmental revenue	581.45	527.33	576.80	551.75	467.23	551.25	563.55	580.74
From Federal Government	12.91	15.08	1.77	68.60	2.96	11.36	4.35	40.23
From State governments	556.69	503.26	572.55	483.15	458.88	539.66	555.06	533.42
From local governments	11.85	8.99	2.49	–	5.39	.21	4.15	7.09
General revenue from own sources	694.99	346.11	349.86	677.67	488.99	397.87	596.83	635.86
Taxes	301.62	285.54	262.99	522.35	412.17	303.08	461.21	523.23
Property	160.85	150.69	158.16	368.32	267.68	186.70	308.87	345.47
General sales	135.86	105.81	98.71	142.50	136.35	110.38	146.64	161.11
Selective sales	1.21	3.51	.11	4.90	3.21	–	.44	3.99
Income	–	–	–	–	–	–	–	–
Other	3.70	5.54	6.01	6.63	4.93	4.01	5.27	12.66
Current charges	282.78	41.29	48.36	56.44	46.22	44.21	53.32	52.21
Miscellaneous revenue	110.58	39.28	38.51	98.87	30.61	50.58	82.30	60.41
Utility and liquor store revenue	63.79	26.71	.09	53.55	–	–	–	66.51
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**1 364.29**	**976.40**	**914.86**	**1 307.42**	**951.32**	**915.59**	**1 114.50**	**1 336.33**
By character and object:								
Intergovernmental	63.13	44.14	50.50	80.83	81.42	59.60	80.93	94.58
To State governments	10.13	16.24	11.28	22.18	13.52	15.03	13.03	19.61
To local governments	53.01	27.90	39.22	58.65	67.90	44.56	67.90	74.97
Current operation	1 121.72	851.22	788.59	967.17	807.42	772.59	926.26	1 038.71
Capital outlay	100.48	70.60	53.65	187.88	27.08	53.41	57.38	119.04
Construction	79.36	43.05	42.50	162.61	7.38	37.88	41.71	90.69
Assistance and subsidies	12.83	–	5.40	39.80	17.14	5.09	14.46	31.27
Interest on debt	66.12	10.43	16.73	31.73	18.26	24.91	33.46	52.73
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	639.88	499.75	517.35	596.32	536.84	505.61	602.77	633.00
General expenditure	1 310.72	954.14	912.17	1 260.95	950.22	915.59	1 114.00	1 280.48
Current expenditure	1 210.24	883.54	858.53	1 073.07	923.14	862.18	1 056.62	1 161.42
Intergovernmental expenditure	63.13	44.14	50.50	80.83	81.42	59.60	80.93	94.58
Capital outlay	100.48	70.60	53.64	187.88	27.08	53.41	57.38	119.04
General expenditure by function:								
Education services:								
Education	739.60	647.09	671.98	762.50	606.33	627.48	697.01	740.90
Elementary and secondary education	642.55	546.08	603.23	694.12	557.08	562.80	636.57	657.48
Higher education	97.05	101.01	68.75	68.38	51.25	64.68	60.44	83.42
Other	–	–	–	–	–	–	–	–
Libraries	8.68	10.39	6.63	18.87	13.97	10.27	–	27.54
Social services and income maintenance:								
Public welfare	55.48	59.78	31.37	112.00	53.29	44.40	66.74	123.99
Hospitals	228.97	–	–	15.85	–	–	–	–
Health	58.79	53.21	60.98	79.48	69.45	31.10	97.94	77.12
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	–	–	–	–	–	–	–	.23
Capital outlay	–	–	–	–	–	–	–	.15
Air transportation	–	–	–	.08	1.38	–	–	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	21.16	29.61	21.18	21.10	19.62	27.42	22.88	23.32
Fire protection	7.16	9.49	.02	9.39	9.68	2.68	14.62	2.61
Correction	6.54	5.88	4.47	11.04	11.10	3.76	11.67	10.48
Protective inspection and regulation	1.63	2.71	2.28	4.12	.76	1.27	2.84	13.47
Environment and housing:								
Natural resources	1.40	.91	1.98	1.98	1.56	1.12	1.22	2.94
Sewerage	–	–	–	26.15	–	–	–	–
Capital outlay	–	–	–	19.59	–	–	–	–
Solid waste management	7.01	8.56	8.36	1.24	–	11.95	–	46.99
Parks and recreation	.39	22.78	2.23	26.24	10.41	3.00	–	10.01
Housing and community development	–	.43	–	–	–	3.24	–	4.68
Government administration:								
Financial administration	12.17	10.13	10.95	10.89	14.02	11.18	16.93	14.12
Judicial and legal	2.70	1.45	.20	2.34	2.08	1.94	6.17	4.01
General public buildings	5.45	7.93	5.95	21.23	3.01	9.34	32.08	14.55
Other	10.47	7.42	6.58	7.29	11.84	6.04	25.00	9.81
Interest on general debt	66.12	10.43	16.73	31.73	17.16	24.91	32.97	51.67
General expenditure, n.e.c.	77.07	65.93	60.40	97.45	102.57	94.48	83.93	102.35
Utility and liquor store expenditure	53.57	22.25	2.70	46.47	1.10	–	.50	55.87
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	741.41	94.49	179.27	516.40	357.48	441.21	362.86	725.93
Long-term	741.41	94.49	179.27	516.40	355.02	441.21	362.86	725.93
Full faith and credit	183.56	50.81	31.01	457.38	261.24	118.67	220.16	552.30
Utility debt only	–	–	–	–	20.09	–	3.96	8.48
Long-term debt issued	18.04	–	–	360.35	91.13	117.09	116.76	127.63
Long-term debt retired	65.67	7.62	26.89	45.19	38.23	62.26	87.71	20.04
Cash and security holdings	990.22	151.07	255.30	528.61	270.56	454.28	293.25	530.51
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	North Carolina—Con.					Ohio		
	New Hanover	Onslow	Robeson	Rowan	Wake	Allen	Ashtabula	Butler
Population, 1986	114 145	126 563	106 044	104 862	365 464	110 483	101 197	271 463
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	12/31	12/31	12/31
Revenue, total	**1 310.89**	**801.71**	**1 148.92**	**904.21**	**1 294.05**	**338.34**	**388.47**	**371.39**
General revenue	1 232.32	752.16	1 125.31	860.23	1 243.00	338.34	388.47	361.85
Intergovernmental revenue	611.79	476.03	752.12	509.85	510.28	181.67	138.12	226.10
From Federal Government	18.13	18.77	15.02	26.69	7.37	38.26	7.13	11.35
From State governments	588.70	457.26	737.05	483.18	500.49	127.56	119.80	214.24
From local governments	4.97	–	.05	–	2.43	15.85	11.19	.52
General revenue from own sources	620.53	276.13	373.18	350.37	732.72	156.68	250.35	135.75
Taxes	466.79	202.03	252.23	238.77	461.22	89.29	102.79	83.60
Property	294.74	97.07	158.01	136.27	299.56	36.50	63.83	53.71
General sales	147.33	98.08	90.60	96.15	154.35	45.49	37.08	22.54
Selective sales	12.51	3.00	.28	.92	2.08	1.32	–	–
Income	–	–	–	–	–	–	–	–
Other	12.21	3.87	3.34	5.44	5.23	3.97	1.89	10.35
Current charges	80.63	44.01	25.77	49.12	46.29	32.51	38.56	14.81
Miscellaneous revenue	73.11	30.10	95.18	62.48	225.21	34.87	109.01	34.34
Utility and liquor store revenue	78.57	49.55	23.61	43.98	51.05	–	–	9.54
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**1 390.55**	**780.73**	**1 100.77**	**907.22**	**1 303.92**	**328.88**	**389.16**	**326.57**
By character and object:								
Intergovernmental	77.06	27.43	53.74	37.75	79.09	.39	–	1.60
To State governments	23.80	8.23	21.83	11.09	11.65	.39	–	1.60
To local governments	53.26	19.20	31.91	26.66	67.44	–	–	–
Current operation	995.38	619.09	919.92	768.79	885.76	305.37	323.63	282.31
Capital outlay	220.72	106.62	83.68	82.56	153.82	4.14	15.21	13.68
Construction	184.14	87.48	57.06	65.80	134.98	–	10.77	2.76
Assistance and subsidies	13.95	13.39	7.01	–	13.15	13.12	–	12.72
Interest on debt	83.44	14.19	36.42	18.12	172.09	5.87	50.33	16.27
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	591.24	397.67	596.88	493.23	554.06	131.71	135.80	99.13
General expenditure	1 253.55	729.01	1 055.93	887.29	1 262.35	328.88	389.16	314.27
Current expenditure	1 106.69	639.81	998.62	784.74	1 108.53	324.75	373.95	301.11
Intergovernmental expenditure	77.06	27.43	53.74	37.75	79.09	.39	–	1.60
Capital outlay	146.86	89.20	57.31	82.56	153.82	4.14	15.21	13.17
General expenditure by function:								
Education services:								
Education	705.51	509.64	806.45	630.44	716.81	9.05	11.86	3.59
Elementary and secondary education	636.56	430.21	736.46	544.18	666.59	9.05	11.86	3.59
Higher education	68.95	79.43	69.99	86.26	50.22	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	11.16	5.21	1.57	25.20	20.78	–	–	–
Social services and income maintenance:								
Public welfare	76.16	51.27	98.78	44.23	45.55	81.31	140.41	96.62
Hospitals	–	–	–	–	11.01	–	–	–
Health	55.72	46.10	33.17	24.35	79.23	57.97	47.86	74.09
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	–	–	–	–	–	37.83	27.77	24.94
Capital outlay	–	–	–	–	–	1.72	1.35	1.29
Air transportation	46.07	13.06	–	.85	–	–	–	3.13
Parking facilities	–	–	–	–	.05	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	33.23	17.38	18.30	19.91	23.23	15.77	25.86	11.11
Fire protection	8.01	3.69	4.21	–	1.23	–	–	–
Correction	10.02	10.13	5.93	4.60	25.73	19.10	3.84	4.04
Protective inspection and regulation	6.42	.95	1.25	2.09	2.09	–	1.33	1.30
Environment and housing:								
Natural resources	1.12	2.39	2.01	2.79	3.39	1.57	1.53	1.16
Sewerage	–	–	–	–	–	11.91	5.19	12.57
Capital outlay	–	–	–	–	–	1.42	.57	.14
Solid waste management	36.89	6.22	6.82	12.94	5.23	.64	.46	.28
Parks and recreation	8.94	3.31	4.39	6.01	10.09	–	5.58	–
Housing and community development	–	.87	–	–	5.22	–	5.45	–
Government administration:								
Financial administration	15.15	6.01	9.54	6.89	7.25	5.54	9.20	8.03
Judicial and legal	9.03	1.20	2.57	.11	1.01	17.77	19.21	13.38
General public buildings	14.95	3.25	10.36	5.82	16.26	5.43	11.30	–
Other	15.45	3.70	4.62	20.71	8.32	5.39	6.04	4.43
Interest on general debt	83.44	10.00	28.74	18.12	172.09	5.87	50.33	15.98
General expenditure, n.e.c.	114.29	34.60	49.21	42.30	107.80	54.72	16.16	39.83
Utility and liquor store expenditure	137.00	51.71	44.84	39.93	41.56	–	–	12.30
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	1 248.41	236.23	414.44	194.69	2 125.36	107.77	558.36	119.52
Long-term	1 123.96	236.23	414.44	194.69	2 125.36	34.48	558.36	119.52
Full faith and credit	524.42	169.89	272.44	28.13	292.68	–	93.33	–
Utility debt only	–	127.98	114.25	–	–	–	–	5.09
Long-term debt issued	30.66	46.13	114.25	24.79	–	–	–	–
Long-term debt retired	39.69	48.99	163.97	22.82	26.41	4.25	72.18	5.21
Cash and security holdings	939.82	240.12	275.90	220.99	2 191.65	137.35	551.25	148.86
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.							
	Clark	Clermont	Columbiana	Cuyahoga	Franklin	Greene	Hamilton	Lake
Population, 1986	147 429	140 590	110 135	1 445 381	906 980	130 230	865 109	212 481
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**349.68**	**368.70**	**187.36**	**526.31**	**333.98**	**320.19**	**417.75**	**424.10**
General revenue	344.63	327.22	185.20	526.31	332.85	306.63	417.75	341.91
Intergovernmental revenue	150.20	92.48	111.47	241.96	132.86	88.13	179.02	98.09
From Federal Government	-	3.33	10.86	6.36	3.97	1.60	15.19	-
From State governments	149.20	89.15	95.56	231.60	117.11	86.52	152.87	98.09
From local governments	1.00	-	5.06	4.01	11.78	-	10.96	-
General revenue from own sources	194.43	234.74	73.73	284.35	199.99	218.51	238.73	245.82
Taxes	112.85	122.48	52.99	139.69	113.77	89.80	179.13	108.74
Property	63.71	63.30	48.14	97.28	68.30	48.37	126.73	69.45
General sales	48.54	52.70	-	28.97	39.04	34.78	36.72	30.75
Selective sales	-	.71	-	2.15	-	1.07	3.41	-
Income	-	-	-	-	-	-	-	-
Other	2.60	5.78	4.85	11.29	8.43	5.69	12.26	8.53
Current charges	24.68	79.64	11.18	81.32	38.71	91.86	20.83	82.80
Miscellaneous revenue	56.90	32.62	9.56	63.34	49.51	36.74	38.77	54.29
Utility and liquor store revenue	5.05	41.48	2.16	-	1.13	13.55	-	82.16
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**415.92**	**372.27**	**189.05**	**583.11**	**335.01**	**336.49**	**383.40**	**392.90**
By character and object:								
Intergovernmental	1.09	.07	-	4.61	9.59	.22	49.79	6.19
To State governments	1.09	.07	-	.15	.44	.22	34.85	6.19
To local governments	-	-	-	4.46	9.16	-	14.95	-
Current operation	326.80	301.34	172.33	442.36	248.55	265.33	286.45	292.61
Capital outlay	29.68	35.23	-	32.56	16.05	45.06	21.30	42.69
Construction	27.61	28.77	-	17.29	9.01	29.20	18.87	34.43
Assistance and subsidies	20.78	7.82	15.09	53.86	14.79	9.21	17.87	4.95
Interest on debt	37.57	27.81	1.63	29.71	46.09	16.48	7.98	52.15
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	145.45	140.65	94.58	218.99	108.76	125.60	140.52	115.08
General expenditure	410.61	345.07	186.91	583.11	334.40	320.59	383.40	348.37
Current expenditure	381.06	309.84	186.91	530.54	318.38	261.07	362.10	306.23
Intergovernmental expenditure	1.09	.07	-	4.61	9.59	.22	49.79	6.19
Capital outlay	29.55	35.23	-	32.56	16.02	38.62	21.30	42.13
General expenditure by function:								
Education services:								
Education	-	-	18.94	-	4.89	3.84	15.16	-
Elementary and secondary education	-	-	18.94	-	4.89	3.84	15.16	-
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-
Social services and income maintenance:								
Public welfare	118.08	53.89	50.98	181.88	108.70	78.98	89.02	38.45
Hospitals	-	-	-	166.93	.20	-	61.24	-
Health	71.22	49.07	29.81	48.42	59.76	43.99	48.42	79.19
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	23.46	34.33	28.00	17.14	17.86	26.38	19.75	18.06
Capital outlay	-	2.26	-	6.27	6.96	1.67	7.92	2.18
Air transportation	-	-	.07	1.06	2.48	-	-	-
Parking facilities	-	-	-	.51	.18	-	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	28.65	14.50	7.53	5.93	7.45	21.36	14.70	17.93
Fire protection	-	-	-	-	-	-	-	-
Correction	7.90	20.17	3.40	29.69	22.07	2.54	28.21	36.04
Protective inspection and regulation	1.18	3.10	-	.19	.20	2.99	.75	.84
Environment and housing:								
Natural resources	1.42	.40	-	.15	.34	1.74	.20	-
Sewerage	7.85	26.42	1.97	4.06	1.98	36.60	.05	32.01
Capital outlay	-	-	-	.69	.03	6.89	.05	1.90
Solid waste management	-	.58	-	.36	2.99	.61	.09	7.62
Parks and recreation	-	-	-	-	3.76	4.82	2.39	-
Housing and community development	-	2.75	-	3.13	3.39	1.83	6.75	-
Government administration:								
Financial administration	7.33	9.13	4.52	12.23	9.89	7.28	10.84	8.83
Judicial and legal	18.06	23.12	14.34	31.66	20.08	24.99	26.10	19.22
General public buildings	7.25	24.72	4.54	1.67	6.58	32.43	16.92	9.48
Other	3.88	7.30	3.05	3.79	4.73	4.78	3.75	4.46
Interest on general debt	37.57	19.02	1.59	29.71	46.09	13.48	7.98	43.81
General expenditure, n.e.c.	76.75	56.80	18.16	26.20	11.07	11.95	29.05	32.22
Utility and liquor store expenditure	5.30	27.20	2.14	-	.51	15.90	-	50.23
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	375.25	387.49	20.12	402.02	548.06	244.21	389.35	372.24
Long-term	328.27	340.08	20.12	402.02	548.06	143.36	324.61	336.89
Full faith and credit	15.77	-	8.66	57.72	56.93	34.78	181.76	74.01
Utility debt only	-	114.66	.91	-	-	53.96	-	41.62
Long-term debt issued	-	72.80	-	109.03	137.78	2.72	41.78	39.16
Long-term debt retired	13.24	66.74	2.65	78.09	109.26	8.58	7.93	12.76
Cash and security holdings	416.40	161.58	80.96	396.18	545.62	178.67	381.29	440.19
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.							
	Licking	Lorain	Lucas	Mahoning	Medina	Montgomery	Portage	Richland
Population, 1988	125 360	270 620	462 118	276 577	118 850	566 291	136 988	126 789
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**291.70**	**247.59**	**372.39**	**309.50**	**297.98**	**498.33**	**683.44**	**304.65**
General revenue	291.34	247.59	371.46	309.24	286.60	470.45	549.55	304.65
Intergovernmental revenue	135.88	111.26	162.71	140.25	84.62	195.55	135.82	160.19
From Federal Government	11.48	13.03	1.69	.63	4.42	21.47	8.82	12.94
From State governments	123.15	98.02	150.83	139.17	78.13	146.42	125.34	143.14
From local governments	1.27	.21	10.20	.46	2.07	27.66	1.46	4.12
General revenue from own sources	155.46	136.32	208.75	168.99	201.98	274.90	513.94	144.46
Taxes	106.39	83.89	158.51	78.43	82.06	131.66	83.63	77.69
Property	53.00	57.55	67.71	50.32	50.26	82.64	65.66	64.91
General sales	47.23	20.58	64.55	25.81	23.06	35.15	12.23	8.18
Selective sales	.98	-	3.11	.17	-	2.83	-	1.18
Income	-	-	-	-	-	-	-	-
Other	5.88	5.76	3.14	2.13	8.74	11.05	5.75	3.45
Current charges	26.61	20.20	26.39	38.22	69.90	60.11	373.95	35.02
Miscellaneous revenue	21.96	32.24	23.85	52.34	50.00	83.12	56.36	31.75
Utility and liquor store revenue	.36	-	.90	.26	11.38	27.88	3.88	-
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**329.14**	**265.08**	**372.18**	**313.02**	**315.65**	**520.58**	**631.52**	**287.26**
By character and object:								
Intergovernmental	-	-	4.45	-	22.41	22.43	1.58	.39
To State governments	-	-	2.28	-	22.17	1.18	1.53	.39
To local governments	-	-	2.17	-	.25	21.25	.05	-
Current operation	242.03	221.52	305.49	240.82	219.19	378.23	573.28	249.99
Capital outlay	67.55	11.91	20.43	24.90	38.91	58.11	13.91	25.51
Construction	67.55	2.30	15.92	24.90	29.15	49.80	8.87	19.54
Assistance and subsidies	8.09	14.50	30.92	37.56	4.76	16.84	9.74	5.89
Interest on debt	11.47	17.15	10.87	5.74	32.38	44.97	33.02	5.48
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	98.92	106.98	114.10	97.64	97.00	144.45	268.12	108.07
General expenditure	328.85	265.08	371.62	312.82	296.39	489.13	626.81	287.26
Current expenditure	261.30	253.17	351.19	287.92	269.89	432.47	615.31	261.75
Intergovernmental expenditure	-	-	4.45	-	22.41	22.43	1.58	.39
Capital outlay	67.55	11.91	20.43	24.90	26.50	56.66	11.50	25.51
General expenditure by function:								
Education services:								
Education	-	-	-	-	4.26	13.21	7.30	7.38
Elementary and secondary education	-	-	-	-	4.26	13.21	7.30	7.38
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	-	-	.08	-	-	-	-	-
Social services and income maintenance:								
Public welfare	71.21	80.46	133.05	121.15	36.85	103.46	73.44	74.32
Hospitals	-	-	.61	-	-	-	330.55	-
Health	49.57	45.72	72.54	43.06	51.19	84.26	70.48	90.41
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	26.88	17.97	17.75	34.01	30.12	23.99	26.27	25.10
Capital outlay	-	3.14	8.92	-	12.63	12.23	4.52	5.11
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	-	-	-	-	-	.46	-	-
Other	-	-	-	-	-	-	-	-
Public safety:								
Police protection	20.25	12.55	25.03	2.83	15.64	17.14	11.16	12.89
Fire protection	-	-	-	-	-	-	-	-
Correction	32.82	6.74	15.49	7.79	1.11	45.30	9.18	6.18
Protective inspection and regulation	-	-	.82	1.18	.78	1.21	.71	.67
Environment and housing:								
Natural resources	1.96	.63	2.79	.32	-	-	.58	1.30
Sewerage	38.74	1.23	3.84	18.93	55.38	29.03	14.89	16.07
Capital outlay	32.72	-	.35	-	4.69	3.77	1.34	12.53
Solid waste management	1.76	.21	4.91	.30	-	31.83	-	4.57
Parks and recreation	-	.01	3.21	-	-	5.16	-	-
Housing and community development	7.76	-	-	-	-	4.29	1.64	-
Government administration:								
Financial administration	7.86	6.20	8.12	5.97	10.60	13.25	7.27	6.73
Judicial and legal	14.72	14.73	35.47	15.48	13.72	35.31	18.97	13.73
General public buildings	8.92	17.95	10.78	4.84	8.99	5.16	6.49	4.26
Other	4.94	2.67	3.57	8.82	9.74	7.86	9.51	6.01
Interest on general debt	11.47	17.15	10.87	9.74	28.84	43.37	32.47	5.48
General expenditure, n.e.c.	29.96	40.85	22.70	40.39	29.16	25.24	5.91	12.15
Utility and liquor store expenditure	.29	-	.54	.20	19.26	31.45	4.71	-
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	147.16	204.76	174.22	150.65	186.21	632.46	344.18	115.48
Long-term	119.75	173.25	135.75	116.84	176.50	620.51	337.69	70.95
Full faith and credit	45.63	29.11	-	7.02	8.16	14.86	21.91	5.27
Utility debt only	.56	-	-	-	4.24	77.43	6.35	-
Long-term debt issued	-	7.63	1.78	-	-	-	-	-
Long-term debt retired	10.03	30.49	5.48	8.81	20.98	27.10	40.48	8.18
Cash and security holdings	157.78	251.84	208.96	158.56	206.87	683.92	510.12	202.61
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.						Oklahoma	
	Stark	Summit	Trumbull	Warren	Wayne	Wood	Cleveland	Comanche
Population, 1986	373 537	507 792	233 469	104 513	101 182	110 269	161 761	120 687
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**293.97**	**328.73**	**320.12**	**320.87**	**284.20**	**356.13**	**165.21**	**398.25**
General revenue	293 97	389.38	312.95	296.87	264.20	349.75	165.21	398.25
Intergovernmental revenue	115.40	143.09	114.51	110.14	120.86	150.72	17.05	39.57
From Federal Government	37.93	3.61	7.05	18.26	9.48	9.78	3.10	.22
From State governments	74.36	130.79	105.91	84.30	108.31	136.60	13.95	35.12
From local governments	3.11	8.69	1.55	7.59	3.07	4.34	–	4.23
General revenue from own sources	178.57	246.29	198.43	186.73	143.34	199.03	148.16	358.68
Taxes	77.99	143.30	71.52	74.87	80.03	97.13	45.68	35.76
Property	64.82	95.84	66.17	33.67	50.75	68.67	42.67	35.36
General sales	–	30.40	.06	25.85	22.03	23.76	–	–
Selective sales	1.25	1.55	1.05	1.29	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	11.91	15.51	4.24	14.06	7.25	4.70	3.01	.41
Current charges	66.52	60.29	84.00	51.50	36.54	39.67	4.65	266.68
Miscellaneous revenue	34.07	42.71	42.91	60.37	26.76	62.24	97.83	36.24
Utility and liquor store revenue	–	7.35	7.17	24.00	–	6.38	–	–
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**288.69**	**406.28**	**318.35**	**282.01**	**268.54**	**324.85**	**143.33**	**406.99**
By character and object:								
Intergovernmental	.86	13.89	–	4.58	4.98	5.10	8.35	11.00
To State governments	.86	5.14	–	.42	2.02	2.19	.24	2.62
To local governments	–	8.55	–	4.16	2.96	2.90	8.11	8.38
Current operation	239.15	311.94	271.71	224.34	243.95	272.69	85.36	326.48
Capital outlay	11.99	31.85	16.40	35.32	8.94	26.07	3.89	17.88
Construction	11.99	26.06	11.53	30.27	2.85	16.89	–	.07
Assistance and subsidies	17.44	21.94	11.06	5.17	7.99	4.51	–	–
Interest on debt	19.24	27.06	19.17	12.61	.68	16.49	65.93	51.63
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	97.54	116.69	106.84	108.18	106.66	139.99	39.21	145.04
General expenditure	288.69	399.89	310.14	266.86	266.54	320.75	143.33	406.99
Current expenditure	276.70	369.03	293.75	233.11	257.60	295.29	139.64	389.11
Intergovernmental expenditure	.86	13.89	–	4.58	4.98	5.10	8.35	11.00
Capital outlay	11.99	30.86	16.39	33.75	8.94	25.46	3.69	17.38
General expenditure by function:								
Education services:								
Education	6.69	3.20	4.28	7.46	–	26.86	9.19	8.45
Elementary and secondary education	6.69	3.20	4.28	7.46	–	26.86	9.19	8.45
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	2.78	.43	–	–	–	–	.40
Social services and income maintenance:								
Public welfare	78.23	116.26	92.69	40.31	63.53	72.82	.20	.44
Hospitals	15.94	23.57	46.13	–	–	–	–	281.65
Health	43.33	77.17	43.17	50.79	49.48	76.66	9.80	5.81
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	22.71	17.82	22.61	37.54	36.27	26.07	16.31	23.30
Capital outlay	–	2.39	3.03	1.44	–	4.53	.75	.39
Air transportation	.29	–	–	.25	.52	.13	–	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	5.17	5.22	6.18	13.41	17.69	8.66	11.94	7.28
Fire protection	–	–	–	–	–	–	–	–
Correction	17.04	22.35	5.60	5.25	8.63	20.71	1.38	2.79
Protective inspection and regulation	.38	.73	.77	1.36	1.12	2.07	–	–
Environment and housing:								
Natural resources	.65	.21	.44	1.80	.51	1.66	.44	1.54
Sewerage	18.15	33.66	19.37	6.81	3.55	8.08	–	–
Capital outlay	–	10.71	6.84	.06	1.86	1.30	–	–
Solid waste management	.18	.14	–	.22	7.85	4.84	–	–
Parks and recreation	–	1.03	–	1.46	–	–	–	–
Housing and community development	1.69	2.76	4.83	4.48	–	–	–	–
Government administration:								
Financial administration	8.38	12.53	5.55	5.96	8.46	8.25	12.55	6.15
Judicial and legal	15.66	19.99	14.43	16.77	19.81	17.72	3.83	6.40
General public buildings	4.60	11.32	5.46	7.95	8.87	.57	7.17	7.02
Other	5.81	3.43	3.20	6.81	6.13	9.34	2.31	3.41
Interest on general debt	19.24	26.73	18.52	11.35	.68	16.49	65.93	51.63
General expenditure, n.e.c.	24.54	18.99	16.68	46.86	33.45	19.82	2.28	.71
Utility and liquor store expenditure	–	6.39	6.21	15.16	–	4.10	–	–
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	297.79	296.16	223.09	218.10	41.86	180.44	799.61	712.51
Long-term	256.29	246.60	222.68	174.47	12.06	167.43	799.61	712.51
Full faith and credit	8.42	51.33	–	35.02	1.45	20.96	14.87	13.60
Utility debt only	–	5.55	12.15	14.74	–	–	–	–
Long-term debt issued	–	49.93	–	32.10	5.24	10.63	–	–
Long-term debt retired	10.67	16.56	21.89	10.14	2.52	18.89	25.69	25.72
Cash and security holdings	335.05	260.08	284.92	267.15	109.42	196.17	829.25	526.07
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Oklahoma—Con.		Oregon					
	Oklahoma	Tulsa	Clackamas	Jackson	Lane	Marion	Multnomah	Washington
Population, 1986	630 300	517 015	256 917	130 966	263 179	215 379	566 990	271 387
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**221.00**	**176.07**	**377.67**	**255.78**	**364.75**	**257.15**	**316.75**	**306.40**
General revenue	220.09	168.28	377.67	255.78	364.75	257.15	316.75	306.40
Intergovernmental revenue	20.33	25.93	135.62	192.75	252.35	116.55	111.78	73.44
From Federal Government	1.44	2.00	38.46	89.89	59.36	9.31	22.97	8.56
From State governments	16.54	14.51	97.17	101.70	177.32	102.76	83.72	64.87
From local governments	2.35	9.42	-	1.16	15.67	4.48	5.08	-
General revenue from own sources	199.76	142.35	242.04	63.03	112.40	140.60	204.97	232.97
Taxes	112.12	81.27	118.48	23.27	54.61	80.13	177.04	132.87
Property	77.99	80.17	104.38	17.63	47.59	74.24	132.16	101.45
General sales	33.51	-	-	-	-	-	-	-
Selective sales	-	-	2.42	-	3.67	.78	18.11	11.14
Income	-	-	-	-	-	-	-	-
Other	.62	1.10	11.68	5.64	3.35	5.14	26.76	20.28
Current charges	22.55	20.45	70.15	22.25	26.87	42.93	17.10	82.64
Miscellaneous revenue	65.10	40.63	53.41	17.51	28.91	17.54	10.84	17.46
Utility and liquor store revenue	.27	-	-	-	-	-	-	-
Insurance trust revenue	.65	7.79	-	-	-	-	-	-
Expenditure, total	**221.22**	**155.00**	**353.20**	**270.78**	**390.28**	**278.67**	**315.02**	**376.59**
By character and object:								
Intergovernmental	23.49	17.21	11.95	12.15	26.97	8.27	5.66	7.60
To State governments	8.15	.25	2.88	.30	.45	1.51	.22	.74
To local governments	15.34	16.96	9.07	11.85	26.52	6.76	5.44	6.87
Current operation	86.97	96.06	248.60	228.61	301.04	204.17	294.19	284.22
Capital outlay	50.52	6.33	60.54	30.01	48.67	61.99	14.01	70.58
Construction	44.99	.32	45.16	22.10	36.00	7.09	7.91	7.27
Assistance and subsidies	-	1.44	-	-	-	-	-	-
Interest on debt	56.81	30.61	32.10	-	13.61	4.23	1.16	14.19
Insurance benefits and repayments	3.44	3.36	-	-	-	-	-	-
Exhibit—Salaries and wages	43.69	64.74	112.83	108.42	104.05	86.35	105.06	102.36
General expenditure	217.28	151.64	353.20	270.78	390.28	278.67	315.02	376.59
Current expenditure	166.76	145.31	292.65	240.77	341.62	216.68	301.01	306.01
Intergovernmental expenditure	23.49	17.21	11.95	12.15	26.97	8.27	5.66	7.60
Capital outlay	50.52	6.33	60.54	30.01	48.67	61.99	14.01	70.58
General expenditure by function:								
Education services:								
Education	15.36	18.22	7.69	11.85	26.52	6.70	2.50	1.41
Elementary and secondary education	15.36	18.22	7.69	11.85	26.52	6.70	2.50	1.41
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	13.02	12.05	5.85	10.79	2.23	-	20.79	10.72
Social services and income maintenance:								
Public welfare	4.64	2.18	19.89	.41	18.42	1.38	.55	3.58
Hospitals	-	-	-	-	-	-	-	-
Health	8.98	14.11	28.67	37.37	32.82	41.90	77.23	27.81
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	17.19	12.80	39.51	51.78	57.76	35.14	37.82	59.10
Capital outlay	3.12	2.56	5.04	14.93	9.56	14.32	4.17	3.11
Air transportation	-	-	-	9.20	-	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	.12	-	-
Public safety:								
Police protection	4.23	9.62	45.80	35.62	19.62	15.36	27.27	19.10
Fire protection	-	-	-	-	-	-	-	-
Correction	42.73	2.88	19.36	7.68	57.31	61.84	35.29	24.27
Protective inspection and regulation	-	.61	4.65	1.12	1.44	2.16	-	-
Environment and housing:								
Natural resources	.43	5.75	2.55	9.20	7.33	1.41	.86	2.28
Sewerage	-	-	29.67	-	4.11	-	.16	108.15
Capital outlay	-	-	18.57	-	4.08	-	-	49.83
Solid waste management	-	-	.98	1.32	14.01	26.95	-	-
Parks and recreation	-	5.67	3.20	10.27	4.39	.43	4.68	1.00
Housing and community development	1.89	-	18.71	-	2.99	-	3.16	6.18
Government administration:								
Financial administration	8.47	13.05	10.97	11.29	15.00	13.24	22.10	8.85
Judicial and legal	17.32	8.23	8.43	5.92	11.18	9.74	22.37	6.28
General public buildings	9.88	6.82	4.81	6.72	3.34	12.32	13.78	13.12
Other	2.62	8.24	12.77	34.82	57.90	15.18	4.49	20.17
Interest on general debt	56.66	30.61	32.10	-	13.61	4.23	1.16	14.19
General expenditure, n.e.c.	13.84	.98	57.60	25.44	39.41	28.57	40.80	50.58
Utility and liquor store expenditure	.50	-	-	-	-	-	-	-
Insurance trust expenditure	3.44	3.36	-	-	-	-	-	-
Total debt outstanding	685.84	361.72	423.10	-	135.42	69.84	3.57	232.08
Long-term	685.84	361.72	423.10	-	135.42	69.84	3.55	227.20
Full faith and credit	11.78	.61	249.05	-	135.42	66.28	3.55	168.24
Utility debt only	1.68	-	-	-	-	-	-	-
Long-term debt issued	104.55	-	29.64	-	19.49	.56	-	106.50
Long-term debt retired	138.01	21.28	41.92	-	10.62	.10	.80	13.85
Cash and security holdings	898.26	485.96	202.94	129.20	321.02	117.95	72.94	213.78
Exhibit—County contribution to own retirement systems	5.80	5.29	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania						
	Allegheny	Beaver	Berks	Blair	Bucks	Butler	Cambria
Population, 1988	1 373 586	193 216	330 976	132 497	522 079	151 087	173 223
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**450.14**	**274.81**	**217.20**	**181.27**	**241.87**	**219.11**	**291.58**
General revenue	426.15	274.51	203.38	182.48	221.75	205.40	259.06
Intergovernmental revenue	198.58	139.45	134.80	84.13	81.87	125.93	134.81
From Federal Government	10.75	1.85	.17	.12	.17	.09	.18
From State governments	187.71	136.81	134.64	83.83	81.70	125.58	134.55
From local governments	.11	–	–	.18	–	.17	.10
General revenue from own sources	227.57	116.06	68.55	78.35	139.88	79.47	124.26
Taxes	159.82	70.09	36.10	52.79	107.89	54.26	64.66
Property	155.89	69.91	35.38	51.13	106.90	50.24	63.54
General sales	–	–	–	–	–	–	–
Selective sales	2.74	–	–	–	–	–	–
Income	–	–	–	–	–	–	–
Other	1.19	.18	.72	1.65	.99	4.04	1.11
Current charges	60.87	37.86	30.63	19.74	18.56	18.59	48.17
Miscellaneous revenue	16.89	9.32	1.83	6.82	13.44	6.61	13.43
Utility and liquor store revenue	–	–	–	–	–	–	–
Insurance trust revenue	23.99	–	13.85	18.79	20.12	13.70	32.51
Expenditure, total	**394.74**	**365.46**	**234.72**	**171.80**	**230.29**	**202.92**	**255.87**
By character and object:							
Intergovernmental	25.85	2.89	.71	6.06	18.52	10.05	7.76
To State governments	–	–	.44	5.58	–	–	–
To local governments	25.85	2.89	.28	.48	18.52	10.05	7.76
Current operation	296.70	249.85	212.22	149.75	187.18	179.11	231.67
Capital outlay	32.30	6.53	6.66	4.02	13.45	6.00	1.52
Construction	28.19	3.71	4.31	3.40	11.30	5.38	.94
Assistance and subsidies	–	–	–	–	–	–	–
Interest on debt	24.71	6.20	–	6.20	5.01	3.89	3.91
Insurance benefits and repayments	15.38	–	5.13	5.76	6.13	4.06	11.01
Exhibit—Salaries and wages	135.43	105.89	85.15	69.01	80.58	80.85	91.07
General expenditure	378.37	365.46	219.58	166.04	224.15	196.85	244.86
Current expenditure	347.06	258.93	212.93	162.02	210.71	192.85	243.33
Intergovernmental expenditure	25.85	2.89	.71	6.06	18.52	10.05	7.76
Capital outlay	32.30	6.53	6.66	4.02	13.45	6.00	1.52
General expenditure by function:							
Education services:							
Education	13.41	–	–	–	8.78	10.05	–
Elementary and secondary education	1.71	–	–	–	–	–	–
Higher education	11.70	–	–	–	8.78	10.05	–
Other	–	–	–	–	–	–	–
Libraries	2.86	3.25	1.26	.75	8.39	.77	1.89
Social services and income maintenance:							
Public welfare	32.85	107.08	67.58	57.59	33.57	53.82	107.47
Hospitals	42.97	–	–	–	–	–	–
Health	60.48	40.34	37.33	23.39	43.23	39.60	45.72
Other	–	–	–	–	–	–	–
Transportation:							
Highways	19.28	7.89	2.84	8.57	1.07	5.01	2.49
Capital outlay	10.99	.98	1.01	3.65	.33	3.65	.94
Air transportation	26.11	4.35	–	.14	–	–	1.90
Parking facilities	–	–	–	–	–	–	–
Other	–	2.89	.26	–	3.18	–	–
Public safety:							
Police protection	9.18	.68	.47	.39	.52	.73	.48
Fire protection	.24	.08	.14	.01	.59	.02	.05
Correction	17.68	14.31	20.91	21.26	27.51	11.85	8.36
Protective inspection and regulation	.19	–	–	.12	.59	.08	.09
Environment and housing:							
Natural resources	.74	.34	.62	.45	.56	.87	.91
Sewerage	–	–	–	–	.07	–	–
Capital outlay	–	–	–	–	–	–	–
Solid waste management	.02	–	–	–	–	–	–
Parks and recreation	10.75	5.39	1.78	.23	4.95	.59	1.05
Housing and community development	13.53	.55	–	–	3.27	.14	–
Government administration:							
Financial administration	11.13	6.11	4.74	6.45	7.55	7.08	6.44
Judicial and legal	30.17	23.24	20.30	17.08	32.69	16.99	20.58
General public buildings	7.18	3.79	1.20	4.00	3.60	2.77	3.29
Other	7.27	15.66	4.82	1.48	4.27	5.31	4.50
Interest on general debt	24.71	6.20	–	6.20	5.01	3.89	3.91
General expenditure, n.e.c.	48.65	23.52	36.37	17.90	34.76	39.51	35.74
Utility and liquor store expenditure	–	–	–	–	–	–	–
Insurance trust expenditure	15.38	–	5.13	5.76	6.13	4.06	11.01
Total debt outstanding	388.17	110.35	–	66.08	83.16	44.41	48.00
Long-term	388.17	110.35	–	66.08	83.16	44.41	48.00
Full faith and credit	362.32	110.35	–	66.08	83.16	44.41	48.00
Utility debt only	–	–	–	–	–	–	–
Long-term debt issued	203.80	7.46	–	–	17.92	48.00	–
Long-term debt retired	195.93	–	–	2.26	4.23	43.02	7.87
Cash and security holdings	301.25	61.55	127.65	151.52	192.57	124.88	241.08
Exhibit—County contribution to own retirement systems	9.11	–	2.47	–	.89	4.65	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania—Con.							
	Centre	Chester	Cumberland	Dauphin	Delaware	Erie	Fayette	Franklin
Population, 1988	114 550	389 191	189 906	236 713	560 571	279 249	155 770	116 680
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**178.59**	**290.58**	**211.50**	**335.16**	**384.45**	**262.59**	**119.23**	**114.19**
General revenue	159.85	261.87	201.22	308.61	339.88	248.97	106.92	100.54
Intergovernmental revenue	92.61	109.37	101.77	174.80	142.90	154.17	64.01	58.39
From Federal Government	.87	7.12	.28	21.00	13.89	.14	.09	.13
From State governments	91.20	102.07	100.52	153.67	127.85	154.03	51.54	58.24
From local governments	.54	.19	.87	.13	1.16	–	12.38	.00
General revenue from own sources	67.24	152.50	99.45	133.81	196.98	94.80	42.91	42.15
Taxes	32.90	96.85	70.71	89.58	108.00	71.19	31.20	15.94
Property	32.48	94.48	67.69	88.96	107.99	70.33	29.54	14.04
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	.42	2.39	3.02	.73	.01	.88	1.66	1.90
Current charges	28.12	40.50	22.68	29.70	71.96	15.64	8.10	16.84
Miscellaneous revenue	6.22	15.14	6.06	14.43	17.33	7.97	3.61	9.36
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	18.73	18.71	10.28	26.55	24.57	13.81	11.31	13.65
Expenditure, total	**178.15**	**279.80**	**184.09**	**313.83**	**338.10**	**249.47**	**111.28**	**132.03**
By character and object:								
Intergovernmental	2.17	4.47	3.82	1.09	16.35	2.07	2.34	.07
To State governments	–	1.35	–	–	1.12	–	1.34	.07
To local governments	2.17	3.13	3.82	1.09	15.24	2.07	1.00	–
Current operation	160.38	246.44	170.72	266.06	273.66	239.03	103.50	126.75
Capital outlay	2.08	18.75	.73	32.91	22.79	3.38	1.23	.01
Construction	.59	15.88	–	20.44	17.00	–	–	–
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	.86	3.57	4.24	4.78	16.47	.58	.04	–
Insurance benefits and repayments	3.77	6.57	4.59	8.99	8.84	4.41	4.17	5.20
Exhibit—Salaries and wages	82.74	91.75	70.97	100.48	100.78	91.48	31.53	52.48
General expenditure	166.38	273.23	179.51	304.84	329.26	245.08	107.11	126.83
Current expenditure	163.40	254.48	178.78	271.93	306.48	241.68	105.88	126.82
Intergovernmental expenditure	2.17	4.47	3.82	1.09	16.35	2.07	2.34	.07
Capital outlay	2.98	18.75	.73	32.91	22.79	3.38	1.23	.01
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	–	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	1.66	5.22	4.20	–	2.97	8.10	.67	2.13
Social services and income maintenance:								
Public welfare	85.00	67.44	67.26	81.37	61.22	99.45	9.72	72.43
Hospitals	–	–	–	–	–	–	.04	.10
Health	29.19	56.65	33.50	54.27	44.91	85.02	32.31	10.21
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	2.81	4.19	1.66	2.56	1.81	2.07	2.67	.77
Capital outlay	.59	3.53	–	1.72	–	–	.02	–
Air transportation	–	–	–	–	–	–	.06	–
Parking facilities	–	–	–	–	–	–	–	–
Other	–	3.13	2.72	.72	9.96	–	–	–
Public safety:								
Police protection	.40	.62	.44	.83	5.71	.47	.73	.44
Fire protection	.03	–	.17	–	.08	–	–	–
Correction	11.73	26.15	20.67	37.10	20.97	18.73	13.96	9.10
Protective inspection and regulation	.24	.38	–	–	–	–	.10	.18
Environment and housing:								
Natural resources	1.16	.54	1.34	2.08	.24	–	.48	1.14
Sewerage	–	–	–	–	–	–	–	–
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	–	–	–	.29	52.34	–	–	–
Parks and recreation	.16	6.76	.04	1.91	1.36	.46	–	–
Housing and community development	7.07	11.77	–	38.65	15.71	–	9.63	–
Government administration:								
Financial administration	8.57	6.73	7.38	6.54	5.47	10.39	6.05	4.20
Judicial and legal	18.25	31.17	11.58	27.37	30.25	22.15	13.24	12.80
General public buildings	2.35	9.48	3.84	5.77	3.72	5.25	2.68	2.04
Other	12.05	8.79	8.34	8.59	3.52	5.08	5.97	2.38
Interest on general debt	.86	3.57	4.24	4.78	16.47	.58	.04	–
General expenditure, n.e.c.	6.85	30.64	12.12	32.00	52.76	7.77	8.31	8.91
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	3.77	6.57	4.59	8.99	8.84	4.41	4.17	5.20
Total debt outstanding	10.21	62.63	78.74	101.26	179.84	15.92	.87	–
Long-term	10.21	62.63	78.74	101.26	179.84	15.92	.87	–
Full faith and credit	–	62.63	78.74	101.26	179.84	15.92	.87	–
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	–	26.70	–	–	–	5.37	–	–
Long-term debt retired	3.06	2.29	6.71	19.32	13.57	1.39	.29	–
Cash and security holdings	114.21	185.81	150.78	173.56	242.89	137.63	112.40	190.42
Exhibit—County contribution to own retirement systems	–	–	3.61	.78	–	1.94	.15	2.81

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania—Con.							
	Lackawanna	Lancaster	Lawrence	Lebanon	Lehigh	Luzerne	Lycoming	Mercer
Population, 1988	222 999	393 537	101 913	111 921	281 486	331 127	116 333	123 562
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**178.22**	**166.06**	**187.47**	**209.46**	**340.50**	**132.67**	**258.68**	**182.09**
General revenue	164.40	155.57	171.44	186.20	300.51	113.16	229.70	169.47
Intergovernmental revenue	82.31	72.62	101.34	92.52	141.53	33.08	57.06	76.90
From Federal Government	.43	.57	.11	.38	.10	1.64	.15	.48
From State governments	81.15	71.88	101.23	92.15	141.43	31.44	56.85	76.37
From local governments	.73	.17	–	–	–	–	.06	.06
General revenue from own sources	82.09	82.96	70.10	93.68	158.98	80.08	172.64	92.57
Taxes	58.58	58.76	49.59	57.10	102.16	51.00	80.76	55.75
Property	58.56	58.57	47.88	56.33	101.19	50.90	79.67	52.84
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	.02	.19	1.73	.77	.97	.10	1.09	2.91
Current charges	18.30	17.04	17.78	14.64	32.80	23.27	79.43	27.91
Miscellaneous revenue	5.22	7.16	2.73	21.94	24.02	5.81	12.46	8.91
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	13.81	10.48	16.03	23.26	39.99	19.52	28.98	12.63
Expenditure, total	**178.29**	**156.32**	**159.28**	**180.01**	**280.11**	**139.56**	**215.75**	**161.53**
By character and object:								
Intergovernmental	6.07	1.41	.66	1.22	14.11	6.92	2.34	–
To State governments	–	.53	.39	–	–	.36	.01	–
To local governments	6.07	.88	.26	1.22	14.11	6.57	2.33	–
Current operation	151.96	146.87	149.80	164.38	237.38	108.70	196.87	142.82
Capital outlay	12.87	1.84	2.73	3.53	6.83	13.64	4.00	14.52
Construction	5.07	–	1.19	2.64	3.58	13.52	1.42	.86
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	1.13	2.36	2.00	3.82	11.56	3.82	5.72	.93
Insurance benefits and repayments	6.25	3.85	4.09	7.05	10.23	6.47	6.83	3.26
Exhibit—Salaries and wages	53.71	64.02	48.11	100.96	117.02	67.48	71.24	47.17
General expenditure	172.04	152.47	155.19	172.96	263.88	133.09	206.93	158.27
Current expenditure	159.17	150.63	152.46	169.43	263.05	119.45	204.93	143.75
Intergovernmental expenditure	6.07	1.41	.66	1.22	14.11	6.92	2.34	–
Capital outlay	12.87	1.84	2.73	3.53	6.83	13.64	4.00	14.52
General expenditure by function:								
Education services:								
Education	–	–	–	–	–	5.27	–	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	5.27	–	–
Other	–	–	–	–	–	–	–	–
Libraries	7.58	.92	–	1.26	–	.24	1.56	–
Social services and income maintenance:								
Public welfare	62.42	57.14	41.98	90.72	79.54	33.86	64.28	43.13
Hospitals	–	–	–	–	–	–	–	–
Health	2.58	24.28	42.51	7.25	41.19	1.96	1.66	37.93
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	7.35	2.37	1.48	1.22	1.34	5.86	3.44	7.87
Capital outlay	5.07	.25	.16	–	.01	–	1.38	6.46
Air transportation	2.55	–	–	–	.85	8.41	.40	–
Parking facilities	–	–	–	–	–	.01	–	–
Other	3.52	–	–	.33	.91	.91	–	–
Public safety:								
Police protection	.48	.39	.37	.24	.43	.62	.23	.45
Fire protection	.01	1.02	.30	.03	–	.16	–	.04
Correction	14.73	19.99	12.70	15.73	31.85	18.49	34.39	14.34
Protective inspection and regulation	–	.11	–	.14	.09	–	.13	.08
Environment and housing:								
Natural resources	.44	1.38	.74	.59	.58	.99	1.53	2.03
Sewerage	–	–	–	–	–	–	–	–
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	–	–	–	–	.05	–	23.45	–
Parks and recreation	3.95	1.65	.05	.38	4.78	1.60	.89	.12
Housing and community development	4.40	–	2.81	–	1.53	–	2.17	–
Government administration:								
Financial administration	7.71	6.36	5.91	5.75	12.45	6.22	13.26	8.78
Judicial and legal	13.85	16.60	16.69	18.27	23.49	22.91	22.42	17.94
General public buildings	6.43	3.83	5.15	3.74	5.89	4.26	3.09	3.46
Other	3.54	6.42	6.74	4.08	18.95	4.62	1.78	5.24
Interest on general debt	1.13	2.36	2.00	3.82	11.56	3.82	5.72	.90
General expenditure, n.e.c.	29.39	6.64	13.77	19.42	34.51	12.88	28.53	15.92
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	6.25	3.85	4.09	7.05	10.23	6.47	6.83	3.26
Total debt outstanding	23.64	30.47	21.15	38.74	169.05	50.24	102.59	2.36
Long-term	23.64	30.47	21.15	38.74	169.05	50.24	102.59	2.36
Full faith and credit	23.64	30.47	21.15	38.74	169.05	50.24	102.59	2.36
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	8.97	–	–	–	–	12.99	–	–
Long-term debt retired	5.21	2.91	1.37	3.31	11.65	17.38	8.94	1.75
Cash and security holdings	137.80	86.12	134.09	156.79	429.52	183.17	264.52	147.38
Exhibit—County contribution to own retirement systems	.63	.07	2.10	6.15	–	.13	1.80	.81

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania—Con.						South Carolina	
	Montgomery	Northampton	Schuylkill	Washington	Westmore-land	York	Aiken	Anderson
Population, 1988	672 069	234 147	156 373	212 486	381 050	326 559	118 436	140 809
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	6/30	6/30
Revenue, total	**321.10**	**305.88**	**231.91**	**186.60**	**237.54**	**193.00**	**207.81**	**184.82**
General revenue	302.96	254.46	212.90	177.83	215.34	178.06	207.81	184.62
Intergovernmental revenue	84.51	134.55	126.95	99.07	85.83	100.66	54.12	57.39
From Federal Government	.05	.53	.20	19.88	12.22	10.28	2.64	5.88
From State governments	83.08	133.22	126.58	78.24	73.53	90.38	45.64	50.08
From local governments	1.38	.80	.06	.98	.08	–	5.84	1.43
General revenue from own sources	218.45	119.92	86.05	78.76	129.51	77.40	153.69	127.23
Taxes	92.57	74.40	57.12	46.14	64.56	49.13	77.54	84.97
Property	92.11	73.27	53.90	45.40	62.58	49.13	76.23	82.51
General sales	–	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	.45	1.13	3.22	.74	1.98	–	1.32	2.45
Current charges	25.85	37.48	20.53	29.02	50.93	22.01	56.31	14.61
Miscellaneous revenue	100.03	8.03	8.40	3.60	14.03	6.26	19.83	27.64
Utility and liquor store revenue	–	–	–	–	–	–	–	–
Insurance trust revenue	18.14	51.41	19.01	8.76	22.20	14.94	–	–
Expenditure, total	**312.92**	**254.22**	**237.16**	**174.91**	**208.58**	**183.24**	**192.29**	**176.13**
By character and object:								
Intergovernmental	18.97	3.72	2.20	3.09	7.12	.05	5.25	.59
To State governments	4.14	–	–	–	–	–	5.25	–
To local governments	14.83	3.72	2.20	3.09	7.12	.05	–	.59
Current operation	187.15	228.70	216.69	139.18	173.05	175.51	183.12	126.85
Capital outlay	10.55	9.16	4.14	23.82	14.72	3.03	9.10	27.76
Construction	5.82	2.42	2.03	21.97	11.33	1.44	2.24	15.83
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	90.27	3.25	4.18	4.52	6.14	1.25	14.82	20.93
Insurance benefits and repayments	5.97	9.39	9.95	4.31	7.55	3.41	–	–
Exhibit—Salaries and wages	63.84	133.22	76.84	52.94	88.07	57.64	72.61	48.30
General expenditure	306.96	244.84	227.21	170.60	201.03	179.83	192.29	176.13
Current expenditure	296.40	235.68	223.07	146.79	186.31	176.80	183.19	148.37
Intergovernmental expenditure	18.97	3.72	2.20	3.09	7.12	.05	5.25	.59
Capital outlay	10.55	9.16	4.14	23.82	14.72	3.03	9.10	27.76
General expenditure by function:								
Education services:								
Education	7.84	–	–	–	5.25	–	5.25	–
Elementary and secondary education	–	–	–	–	–	–	–	–
Higher education	7.84	–	–	–	5.25	–	5.25	–
Other	–	–	–	–	–	–	–	–
Libraries	2.63	.35	.26	.21	–	.77	–	8.52
Social services and income maintenance:								
Public welfare	35.69	115.73	104.03	53.57	56.11	44.89	10.14	3.41
Hospitals	.43	–	–	–	–	–	–	–
Health	46.23	33.86	34.18	1.20	24.92	28.75	9.70	3.23
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	3.08	1.87	6.09	3.23	4.17	1.27	13.04	32.64
Capital outlay	2.00	.08	.71	.98	2.24	.68	.19	.95
Air transportation	–	1.38	.16	1.53	1.87	–	–	1.24
Parking facilities	.92	–	–	–	–	–	–	–
Other	5.29	.97	–	–	–	–	–	–
Public safety:								
Police protection	.82	.43	.36	.42	.60	.98	20.19	15.19
Fire protection	.84	–	.11	.10	–	–	–	5.12
Correction	23.33	26.05	13.05	8.26	13.52	22.42	7.13	3.90
Protective inspection and regulation	.22	.89	–	.25	.57	–	.82	.87
Environment and housing:								
Natural resources	.32	.71	.98	.65	.45	.85	1.53	.04
Sewerage	.77	–	–	–	–	–	17.44	16.14
Capital outlay	–	–	–	–	–	–	–	13.91
Solid waste management	16.29	–	–	–	–	–	8.07	5.90
Parks and recreation	3.41	2.61	.19	1.48	3.02	1.84	1.87	.54
Housing and community development	.39	–	.05	33.62	11.79	11.72	1.17	.12
Government administration:								
Financial administration	8.77	11.30	5.56	8.07	10.54	7.07	12.07	6.83
Judicial and legal	22.96	21.52	17.33	18.98	22.70	14.98	16.03	11.59
General public buildings	6.08	1.76	2.42	2.87	1.91	2.08	6.91	3.15
Other	5.13	4.41	4.43	6.28	5.50	3.07	7.95	3.81
Interest on general debt	90.27	3.25	4.18	4.52	6.14	1.25	14.82	20.93
General expenditure, n.e.c.	25.47	17.76	33.82	25.36	31.99	37.89	37.79	34.93
Utility and liquor store expenditure	–	–	–	–	–	–	–	–
Insurance trust expenditure	5.97	9.38	9.95	4.31	7.55	3.41	–	–
Total debt outstanding	978.36	41.43	74.98	28.21	84.04	24.65	219.48	822.67
Long-term	978.36	41.43	74.98	28.21	84.04	24.65	217.79	822.67
Full faith and credit	73.42	41.43	74.98	28.21	84.04	24.65	101.54	171.43
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	51.15	–	57.75	–	–	–	–	135.13
Long-term debt retired	50.40	3.89	45.08	1.44	3.78	3.14	12.56	229.11
Cash and security holdings	1 030.99	266.37	216.76	139.37	248.35	93.02	141.08	514.60
Exhibit—County contribution to own retirement systems	–	5.86	1.23	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	South Carolina—Con.						
	Berkeley	Charleston	Florence	Greenville	Horry	Lexington	Richland
Population, 1986	123 831	286 003	115 916	306 046	130 592	170 094	274 577
Date of end of fiscal year	6/30	6/30	6/30	6/30	6/30	6/30	6/30
Revenue, total	**253.99**	**296.70**	**224.57**	**143.06**	**258.86**	**459.33**	**564.61**
General revenue	245.02	286.70	222.17	143.06	258.86	458.19	564.61
Intergovernmental revenue	68.21	50.21	49.84	61.11	57.51	43.28	49.17
From Federal Government	32.99	9.88	3.88	16.09	10.56	3.57	4.88
From State governments	33.11	39.80	43.64	45.02	40.99	39.17	44.31
From local governments	2.11	.94	2.54	-	5.96	.53	.17
General revenue from own sources	176.81	246.49	172.33	81.95	201.35	414.91	515.44
Taxes	52.71	143.70	63.61	10.12	150.91	83.65	88.22
Property	46.01	132.58	62.87	6.02	126.04	80.44	80.03
General sales	-	-	-	-	-	-	-
Selective sales	.53	4.9	.37	.93	.41	.88	.94
Income	-	-	-	-	-	-	-
Other	6.18	10.64	.36	3.17	21.46	2.53	8.55
Current charges	58.70	55.32	23.07	22.07	28.93	297.84	404.82
Miscellaneous revenue	65.40	47.46	85.66	49.76	21.52	33.42	41.40
Utility and liquor store revenue	8.97	-	2.40	-	-	1.14	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure, total	**265.62**	**291.01**	**218.90**	**219.86**	**301.84**	**495.07**	**590.55**
By character and object:							
Intergovernmental	-	-	7.45	5.89	-	1.19	2.22
To State governments	-	-	5.42	5.89	-	-	-
To local governments	-	-	2.03	-	-	1.19	2.22
Current operation	145.75	215.64	121.52	151.71	198.86	386.05	516.97
Capital outlay	74.01	30.28	7.29	20.70	99.91	84.62	54.20
Construction	68.10	13.40	1.90	19.98	63.24	28.70	36.45
Assistance and subsidies	-	-	-	-	-	-	-
Interest on debt	61.86	45.09	82.54	41.76	3.07	23.22	17.15
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	64.88	111.75	57.55	69.82	108.20	189.71	281.75
General expenditure	272.64	291.01	217.23	219.86	301.84	494.00	590.55
Current expenditure	203.11	260.73	209.94	199.16	201.93	409.38	536.35
Intergovernmental expenditure	-	-	7.45	5.89	-	1.19	2.22
Capital outlay	69.53	30.28	7.29	20.70	99.91	84.62	54.20
General expenditure by function:							
Education services:							
Education	-	-	5.42	5.89	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	5.42	5.89	-	-	-
Other	-	-	-	-	-	-	-
Libraries	3.47	8.13	5.90	11.69	5.33	5.27	14.47
Social services and income maintenance:							
Public welfare	6.05	4.71	5.30	12.56	7.80	3.76	6.81
Hospitals	-	55.28	-	-	-	287.50	403.79
Health	16.40	11.13	9.94	7.53	19.56	9.32	13.30
Other	-	-	-	-	-	-	-
Transportation:							
Highways	10.85	16.27	9.96	13.06	22.85	16.33	8.01
Capital outlay	.09	4.15	-	3.98	4.43	6.36	1.27
Air transportation	1.63	-	-	-	16.41	-	.05
Parking facilities	-	.57	-	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	15.15	31.13	17.83	25.18	24.89	22.46	27.61
Fire protection	2.37	1.69	2.03	1.06	4.86	9.28	.39
Correction	2.43	9.39	-	9.19	8.56	5.46	7.69
Protective inspection and regulation	-	2.11	-	1.36	2.76	-	.91
Environment and housing:							
Natural resources	-	-	.53	.20	.38	-	2.10
Sewerage	98.50	-	-	-	.54	1.15	4.78
Capital outlay	64.72	-	-	-	-	-	4.56
Solid waste management	4.34	12.03	10.00	3.86	8.33	12.99	16.55
Parks and recreation	.61	1.82	2.72	4.85	5.67	1.52	2.85
Housing and community development	-	1.16	1.44	8.68	-	-	-
Government administration:							
Financial administration	10.58	13.01	5.47	11.61	19.12	5.94	10.78
Judicial and legal	12.38	16.23	19.68	11.38	20.19	10.55	18.63
General public buildings	4.58	8.72	8.82	21.70	13.25	3.44	7.37
Other	11.24	21.37	8.61	6.89	13.75	14.39	8.30
Interest on general debt	61.86	45.09	82.54	41.76	3.07	23.18	17.15
General expenditure, n.e.c.	10.21	31.17	21.04	22.82	104.91	81.48	19.43
Utility and liquor store expenditure	12.98	-	1.67	-	-	1.08	-
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	1 032.14	598.58	1 189.01	137.41	134.88	290.74	311.83
Long-term	1 032.14	598.58	1 189.01	137.41	134.88	287.24	311.83
Full faith and credit	100.62	62.32	124.62	137.41	125.23	80.72	97.08
Utility debt only	-	-	-	-	-	.73	-
Long-term debt issued	91.40	34.96	.03	24.51	97.19	25.31	7.28
Long-term debt retired	30.17	52.55	8.60	3.33	12.90	43.45	11.05
Cash and security holdings	913.61	634.85	1 177.16	493.83	169.24	251.18	331.93
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. **Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1986-87**—Con.

[Because of rounding, detail may not add to totals. For meaning of symbols, see text]

Item	South Carolina—Con.		South Dakota—	Tennessee				
	Spartanburg	York	Minnehaha	Hamilton	Knox	Rutherford	Shelby	Sullivan
Population, 1986	212 386	120 696	122 955	284 277	329 484	102 748	809 561	148 306
Date of end of fiscal year	6/30	6/30	12/31	6/30	6/30	6/30	6/30	6/30
Revenue, total	**619.56**	**266.04**	**102.45**	**1 235.06**	**675.96**	**735.32**	**848.11**	**745.70**
General revenue	619.98	264.28	102.45	1 234.08	675.96	735.32	826.57	745.70
Intergovernmental revenue	89.30	49.07	30.24	203.08	260.47	255.17	155.94	200.99
From Federal Government	1.68	2.34	5.80	26.85	5.11	2.42	11.43	.28
From State governments	61.34	46.73	17.32	144.11	247.88	250.96	122.56	192.90
From local governments	6.29	-	7.12	32.12	7.49	1.78	21.85	7.81
General revenue from own sources	530.68	215.22	72.21	1 031.01	415.48	480.16	672.63	544.71
Taxes	98.14	53.32	62.18	341.85	362.39	383.24	405.97	494.01
Property	94.02	48.99	53.49	232.49	210.42	173.48	209.49	324.94
General sales	-	-	-	95.16	120.65	149.62	169.20	157.92
Selective sales	.43	14	-	6.11	22.24	3.78	5.12	3.66
Income	-	-	-	-	-	-	-	-
Other	1.69	6.18	8.69	8.09	9.08	36.36	22.17	7.50
Current charges	399.15	15.10	3.50	570.18	31.80	46.47	186.29	35.57
Miscellaneous revenue	35.39	146.80	6.54	118.99	21.30	70.44	78.37	15.14
Utility and liquor store revenue	-	1.76	-	-	-	-	-	-
Insurance trust revenue	-	-	-	.99	-	-	19.53	-
Expenditure, total	**648.96**	**252.83**	**114.91**	**1 176.04**	**664.72**	**717.05**	**801.49**	**678.04**
By character and object:								
Intergovernmental	5.03	-	5.98	145.16	21.02	102.31	242.52	155.54
To State governments	4.38	-	5.98	-	.88	-	19.77	4.81
To local governments	.65	-	-	145.16	20.14	102.31	222.75	150.92
Current operation	548.78	104.44	90.38	815.64	566.49	526.48	444.76	472.48
Capital outlay	61.54	15.29	18.55	90.15	50.92	34.85	28.68	30.40
Construction	28.79	-	12.34	66.06	32.76	21.98	22.43	20.48
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on debt	15.61	133.10	-	123.73	14.30	53.40	72.78	19.62
Insurance benefits and repayments	-	-	-	1.35	-	-	12.73	-
Exhibit—Salaries and wages	289.56	42.30	44.01	502.26	382.36	349.05	284.94	310.34
General expenditure	648.74	251.09	114.91	1 174.68	664.72	717.05	788.75	678.04
Current expenditure	587.20	235.79	96.38	1 084.53	603.80	682.19	760.07	647.64
Intergovernmental expenditure	5.03	-	5.98	145.16	21.02	102.31	242.52	155.54
Capital outlay	61.54	15.29	18.55	90.15	50.92	34.85	28.68	30.40
General expenditure by function:								
Education services:								
Education	4.38	-	-	312.69	439.77	421.08	281.84	432.94
Elementary and secondary education	-	-	-	312.69	439.77	421.08	281.79	432.94
Higher education	4.38	-	-	-	-	-	.06	-
Other	-	-	-	-	-	-	-	-
Libraries	10.91	8.96	2.02	3.76	11.13	1.73	1.38	1.24
Social services and income maintenance:								
Public welfare	7.33	9.42	11.77	51.31	19.17	1.15	4.89	4.44
Hospitals	445.90	-	2.28	421.36	-	-	180.82	-
Health	13.91	2.44	.20	23.13	23.37	9.31	16.96	11.23
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	27.13	7.98	23.84	21.60	19.77	31.05	11.13	39.42
Capital outlay	4.09	2.05	10.81	3.24	2.43	6.28	.68	2.65
Air transportation	-	-	-	-	-	-	-	-
Parking facilities	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	.57	-
Public safety:								
Police protection	26.38	15.84	13.07	26.84	15.83	15.57	14.52	17.93
Fire protection	.27	1.52	.69	3.07	.02	-	4.83	1.85
Correction	6.65	5.29	8.83	20.69	13.44	27.89	43.45	16.22
Protective inspection and regulation	1.91	2.71	1.20	-	1.53	2.63	1.84	-
Environment and housing:								
Natural resources	.10	-	2.37	.56	.32	1.00	1.01	.56
Sewerage	12.80	-	-	.74	-	.34	.67	-
Capital outlay	-	-	-	.74	-	-	-	-
Solid waste management	7.88	5.94	-	2.05	2.53	5.78	3.01	14.47
Parks and recreation	3.31	8.65	4.16	20.16	3.21	.74	5.96	1.02
Housing and community development	1.34	-	-	17.73	.07	.28	1.67	-
Government administration:								
Financial administration	12.10	6.88	10.50	24.28	4.26	7.91	11.88	9.48
Judicial and legal	15.58	9.25	11.91	20.81	11.11	4.78	25.35	7.61
General public buildings	3.60	3.95	8.17	9.39	11.74	3.30	7.34	2.36
Other	10.09	4.57	7.01	12.60	7.20	4.73	11.56	8.77
Interest on general debt	15.61	133.10	-	123.73	14.30	53.40	72.78	19.62
General expenditure, n.e.c.	19.88	24.91	7.10	58.39	55.98	134.38	105.47	86.87
Utility and liquor store expenditure	.22	1.75	-	-	-	-	-	-
Insurance trust expenditure	-	-	-	1.35	-	-	12.73	-
Total debt outstanding	334.22	1 777.47	-	1 847.43	284.73	842.38	1 030.17	265.31
Long-term	334.22	1 777.47	-	1 847.43	273.92	842.38	1 030.17	265.31
Full faith and credit	-	47.67	-	287.42	213.30	616.19	361.71	213.77
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	120.09	2.32	-	80.79	19.73	147.72	66.46	16.06
Long-term debt retired	38.37	76.48	-	77.65	48.15	44.99	145.84	14.05
Cash and security holdings	393.52	2 014.63	52.49	1 628.58	184.63	484.94	1 173.85	152.32
Exhibit—County contribution to own retirement systems	-	-	-	.48	-	-	11.77	-

See footnotes at end of table

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas						
	Bell	Bexar	Brazoria	Brazos	Cameron	Collin	Dallas
Population, 1986	174 517	1 169 081	188 745	120 802	257 306	210 624	1 833 026
Date of end of fiscal year	9/30	9/30	12/31	12/31	9/30	9/30	9/30
Revenue, total	**134.39**	**256.03**	**194.59**	**235.54**	**112.24**	**192.05**	**252.09**
General revenue	134.39	256.03	194.59	235.54	112.24	192.05	252.09
Intergovernmental revenue	8.99	29.06	13.02	14.54	16.79	12.96	37.04
From Federal Government	.65	1.83	1.88	.07	-	.16	1.48
From State governments	2.81	20.58	5.34	9.01	16.62	7.13	25.06
From local governments	5.52	6.65	5.81	5.46	.16	5.68	10.50
General revenue from own sources	125.40	226.97	181.57	221.01	95.47	179.09	215.05
Taxes	70.73	113.72	142.65	103.24	46.34	119.66	129.88
Property	67.96	103.75	137.18	94.53	44.88	116.02	117.94
General sales	-	-	-	-	-	-	-
Selective sales	.36	2.93	1.60	2.43	-	-	4.24
Income	-	-	-	-	-	-	-
Other	2.41	7.04	3.84	6.28	1.46	3.64	7.70
Current charges	10.31	47.19	11.59	16.66	27.97	23.64	54.37
Miscellaneous revenue	44.37	66.07	27.33	101.10	21.16	35.79	30.80
Utility and liquor store revenue	-	-	-	-	-	-	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure, total	**143.15**	**275.42**	**205.93**	**227.11**	**114.17**	**183.73**	**263.21**
By character and object:							
Intergovernmental	3.38	4.92	-	-	-	.82	.04
To State governments	-	-	-	-	-	-	-
To local governments	3.38	4.92	-	-	-	.82	.04
Current operation	80.50	170.76	180.97	115.73	90.73	121.41	200.56
Capital outlay	25.69	41.97	15.01	13.85	7.74	35.67	33.51
Construction	23.32	35.83	-	-	.81	23.16	23.41
Assistance and subsidies	.21	-	-	-	-	-	.02
Interest on debt	33.37	57.77	9.94	97.52	15.71	26.03	29.07
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	44.93	100.42	86.14	67.56	41.52	61.06	114.85
General expenditure	143.15	275.42	205.93	227.11	114.17	183.73	263.21
Current expenditure	117.46	233.45	190.92	213.26	106.43	148.05	229.70
Intergovernmental expenditure	3.38	4.92	-	-	-	.82	.04
Capital outlay	25.69	41.97	15.01	13.85	7.74	35.67	33.51
General expenditure by function:							
Education services:							
Education	-	-	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	.25	1.14	8.09	-	.17	.83	.12
Social services and income maintenance:							
Public welfare	2.67	2.50	1.34	2.12	7.14	.82	4.57
Hospitals	-	91.37	-	-	-	-	99.86
Health	3.50	11.83	14.93	2.28	8.19	11.03	13.85
Other	-	-	-	-	-	-	-
Transportation:							
Highways	20.56	15.87	54.49	22.80	18.15	48.41	14.88
Capital outlay	1.05	11.51	11.40	4.18	3.33	23.54	10.09
Air transportation	-	-	2.60	-	.13	-	-
Parking facilities	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	9.21	5.94	20.84	23.34	8.99	17.68	8.54
Fire protection	.74	.37	.32	.81	-	.42	.18
Correction	11.04	36.44	18.64	14.04	14.59	17.31	31.12
Protective inspection and regulation	-	-	-	-	2.57	-	-
Environment and housing:							
Natural resources	20.88	2.85	1.14	.62	.43	.86	.12
Sewerage	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Solid waste management	.74	-	.83	1.51	-	-	-
Parks and recreation	-	1.14	1.84	2.34	6.81	1.32	.25
Housing and community development	-	.66	-	-	.74	-	-
Government administration:							
Financial administration	10.27	10.05	21.84	12.49	4.15	13.09	13.33
Judicial and legal	18.01	15.49	22.28	23.92	12.98	19.54	32.20
General public buildings	3.19	4.57	9.73	2.92	5.40	8.99	6.07
Other	8.72	2.46	5.93	4.14	10.25	8.84	3.53
Interest on general debt	33.37	57.77	9.94	97.52	15.71	26.03	29.07
General expenditure, n.e.c.	-	13.17	3.13	16.46	-	9.37	5.44
Utility and liquor store expenditure	-	-	-	-	-	-	-
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	415.11	774.35	123.87	1 052.23	196.54	293.31	471.77
Long-term	415.11	774.04	123.87	1 052.23	196.54	293.31	471.77
Full faith and credit	91.22	100.56	-	112.58	32.31	277.65	219.22
Utility debt only	-	-	-	-	-	-	-
Long-term debt issued	16.04	195.91	100.32	37.25	22.15	-	104.13
Long-term debt retired	24.08	102.37	102.97	63.19	16.53	21.12	78.47
Cash and security holdings	353.99	787.67	103.57	1 051.63	193.75	269.01	437.40
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.							
	Denton	Ector	El Paso	Fort Bend	Galveston	Gregg	Harris	Hidalgo
Population, 1988	204 307	133 148	581 480	194 719	214 830	112 348	2 798 298	385 888
Date of end of fiscal year	9/30	9/30	9/30	12/31	12/31	12/31	12/31	12/31
Revenue, total	**189.37**	**496.44**	**177.72**	**245.79**	**417.58**	**183.35**	**357.24**	**86.90**
General revenue	189.37	496.44	177.72	245.79	417.58	183.35	357.24	86.90
Intergovernmental revenue	7.99	17.03	48.72	11.53	9.33	5.55	30.20	13.71
From Federal Government	.30	1.86	6.01	.10	.34	2.41	2.78	2.95
From State governments	5.53	10.55	27.96	4.84	8.47	3.14	20.73	10.75
From local governments	2.16	4.62	12.75	6.59	.53	-	6.69	.01
General revenue from own sources	181.38	479.41	131.00	234.26	408.25	177.80	327.04	73.18
Taxes	97.05	129.46	79.11	179.53	155.98	125.94	200.34	51.00
Property	86.97	122.17	71.09	177.24	150.09	122.82	189.07	47.06
General sales	-	-	-	-	-	-	-	-
Selective sales	.27	.32	2.74	.47	.80	.53	4.74	.98
Income	-	-	-	-	-	-	-	-
Other	8.41	6.97	5.27	1.81	5.10	2.79	6.53	2.96
Current charges	22.15	335.45	38.68	26.75	192.02	17.13	29.20	8.72
Miscellaneous revenue	62.17	14.50	13.21	27.98	60.25	34.73	97.50	13.46
Utility and liquor store revenue	-	-	-	-	-	-	-	-
Insurance trust revenue	-	-	-	-	-	-	-	-
Expenditure, total	**195.17**	**518.78**	**208.23**	**238.58**	**471.73**	**185.34**	**453.99**	**94.80**
By character and object:								
Intergovernmental	4.71	3.94	7.25	-	.95	-	-	-
To State governments	-	-	5.18	-	.23	-	-	-
To local governments	4.71	3.94	2.06	-	.72	-	-	-
Current operation	102.20	471.61	154.02	201.80	349.03	127.21	228.72	75.18
Capital outlay	30.29	31.88	33.32	21.88	71.17	18.83	123.00	12.92
Construction	24.62	9.08	29.06	8.56	44.00	16.09	85.26	8.37
Assistance and subsidies	-	-	.22	-	-	-	-	-
Interest on debt	57.97	11.33	11.42	14.89	50.57	39.30	102.27	6.50
Insurance benefits and repayments	-	-	-	-	-	-	-	-
Exhibit—Salaries and wages	51.77	299.66	75.82	94.80	151.86	69.55	124.89	42.26
General expenditure	195.17	518.78	208.23	238.58	471.73	185.34	453.99	94.80
Current expenditure	164.86	486.88	172.91	216.70	400.55	166.50	330.99	81.88
Intergovernmental expenditure	4.71	3.94	7.25	-	.95	-	-	-
Capital outlay	30.29	31.88	33.32	21.88	71.17	18.83	123.00	12.92
General expenditure by function:								
Education services:								
Education	-	-	4.74	-	-	-	-	-
Elementary and secondary education	-	-	-	-	-	-	-	-
Higher education	-	-	4.74	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	1.35	5.25	.19	9.27	1.47	.65	2.82	.88
Social services and income maintenance:								
Public welfare	.98	3.72	5.75	12.45	7.78	2.74	4.10	7.58
Hospitals	-	332.83	81.67	-	186.45	1.30	93.93	-
Health	14.18	5.83	18.58	13.89	4.55	2.76	9.79	9.87
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	16.01	30.97	4.23	63.16	70.79	22.42	94.52	14.11
Capital outlay	2.29	.49	.99	3.11	46.33	1.43	78.24	3.86
Air transportation	-	1.20	-	-	-	14.82	-	-
Parking facilities	-	-	-	-	1.35	.02	-	-
Other	-	-	-	-	-	-	.61	-
Public safety:								
Police protection	17.80	15.89	9.83	35.12	18.97	18.40	17.75	12.47
Fire protection	.51	4.32	.02	1.92	.58	.22	.43	1.52
Correction	29.66	21.34	26.89	2.86	21.48	10.18	28.53	6.45
Protective inspection and regulation	-	-	-	-	.20	-	.53	-
Environment and housing:								
Natural resources	.88	.38	.28	21.20	3.98	.69	22.95	3.03
Sewerage	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Solid waste management	-	-	-	-	.03	.48	-	-
Parks and recreation	-	7.92	8.11	.61	5.22	.26	10.35	1.80
Housing and community development	-	-	-	-	-	-	1.32	-
Government administration:								
Financial administration	8.59	14.58	12.98	18.69	15.78	15.39	19.55	8.48
Judicial and legal	15.01	19.51	14.05	18.52	24.78	14.66	29.92	12.74
General public buildings	16.76	20.42	1.83	2.19	6.95	9.92	5.19	5.68
Other	10.76	5.59	1.81	8.31	5.55	16.87	3.86	2.83
Interest on general debt	57.97	11.33	11.42	14.89	50.57	39.30	102.27	6.50
General expenditure, n.e.c.	4.73	17.89	4.05	15.49	45.30	14.27	5.78	1.07
Utility and liquor store expenditure	-	-	-	-	-	-	-	-
Insurance trust expenditure	-	-	-	-	-	-	-	-
Total debt outstanding	660.49	147.49	158.22	165.83	759.08	687.69	1 375.14	82.38
Long-term	660.49	147.49	158.22	165.83	759.08	687.69	1 375.14	81.38
Full faith and credit	62.46	129.27	129.96	43.85	397.69	189.41	321.00	18.15
Utility debt only	-	-	-	-	-	-	-	-
Long-term debt issued	52.03	-	4.81	25.88	125.36	85.23	131.80	-
Long-term debt retired	36.82	16.53	4.44	29.94	62.04	29.18	100.00	6.82
Cash and security holdings	655.66	154.12	110.02	195.38	750.48	532.19	1 207.43	85.34
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.							
	Jefferson	Lubbock	McLennan	Midland	Montgomery	Nueces	Potter	Smith
Population, 1986	249 838	224 658	187 601	(NA)	160 185	301 582	106 599	152 074
Date of end of fiscal year	9/30	9/30	9/30	(NA)	9/30	12/31	9/30	12/31
Revenue, total	**148.64**	**330.21**	**120.52**	**(NA)**	**351.14**	**409.15**	**166.62**	**125.79**
General revenue	148.64	330.21	120.52	(NA)	351.14	409.15	166.62	125.79
Intergovernmental revenue	10.84	13.06	21.56	(NA)	35.30	48.49	14.56	12.30
From Federal Government	7.86	.06	1.00	(NA)	22.11	3.60	.62	.14
From State governments	2.92	3.52	10.23	(NA)	6.15	37.98	3.11	5.86
From local governments	.26	9.48	10.34	(NA)	7.04	6.93	10.83	6.30
General revenue from own sources	137.81	317.16	98.95	(NA)	315.83	360.66	152.07	113.50
Taxes	104.91	79.29	61.11	(NA)	203.65	129.84	119.14	79.84
Property	100.13	67.16	54.95	(NA)	184.61	125.34	105.88	72.29
General sales	–	–	–	(NA)	–	–	–	–
Selective sales	3.23	3.59	2.08	(NA)	6.17	2.96	4.44	.95
Income	–	–	–	(NA)	–	–	–	–
Other	1.54	8.54	4.09	(NA)	12.86	1.54	8.82	6.60
Current charges	14.17	213.98	21.48	(NA)	25.99	194.05	7.58	15.35
Miscellaneous revenue	18.73	23.89	16.36	(NA)	86.19	36.76	25.35	18.31
Utility and liquor store revenue	–	–	–	(NA)	–	–	–	–
Insurance trust revenue	–	–	–	(NA)	–	–	–	–
Expenditure, total	**141.89**	**306.92**	**133.38**	**(NA)**	**405.39**	**417.54**	**172.14**	**136.28**
By character and object:								
Intergovernmental	–	3.61	.91	(NA)	–	.31	2.49	–
To State governments	–	.53	–	(NA)	–	–	.72	–
To local governments	–	3.08	.91	(NA)	–	.31	1.76	–
Current operation	125.16	276.36	108.77	(NA)	234.15	302.74	137.00	126.41
Capital outlay	4.66	24.59	16.59	(NA)	88.59	90.54	17.87	3.14
Construction	1.18	14.37	9.81	(NA)	62.39	72.62	6.55	–
Assistance and subsidies	–	–	–	(NA)	–	–	–	–
Interest on debt	12.08	2.35	7.10	(NA)	82.65	23.95	14.78	6.73
Insurance benefits and repayments	–	–	–	(NA)	–	–	–	–
Exhibit—Salaries and wages	67.16	138.78	57.12	(NA)	113.04	185.65	78.02	56.51
General expenditure	141.89	306.92	133.38	(NA)	405.39	417.54	172.14	136.28
Current expenditure	137.24	282.33	116.79	(NA)	316.80	327.00	154.27	133.14
Intergovernmental expenditure	–	3.61	.91	(NA)	–	.31	2.49	–
Capital outlay	4.66	24.59	16.59	(NA)	88.59	90.54	17.87	3.14
General expenditure by function:								
Education services:								
Education	–	–	–	(NA)	–	–	–	–
Elementary and secondary education	–	–	–	(NA)	–	–	–	–
Higher education	–	–	–	(NA)	–	–	–	–
Other	–	–	–	(NA)	–	–	–	–
Libraries	.54	2.53	.91	(NA)	11.30	.63	–	.34
Social services and income maintenance:								
Public welfare	6.66	2.80	8.24	(NA)	4.56	5.89	3.71	4.39
Hospitals	–	219.42	–	(NA)	–	232.75	–	–
Health	7.10	.55	13.37	(NA)	11.03	23.03	1.92	4.17
Other	–	–	–	(NA)	–	–	–	–
Transportation:								
Highways	20.37	5.60	20.45	(NA)	83.34	18.00	6.90	20.85
Capital outlay	1.95	.80	3.45	(NA)	20.32	1.38	1.01	1.97
Air transportation	5.23	–	–	(NA)	10.04	1.48	–	–
Parking facilities	–	.17	–	(NA)	1.33	–	–	–
Other	–	–	–	(NA)	–	–	–	–
Public safety:								
Police protection	10.42	7.91	8.36	(NA)	54.29	15.92	34.67	10.43
Fire protection	–	.67	.10	(NA)	.74	–	1.14	1.64
Correction	16.39	20.25	22.60	(NA)	60.44	25.82	13.89	19.37
Protective inspection and regulation	–	–	–	(NA)	–	–	–	–
Environment and housing:								
Natural resources	.45	.31	.78	(NA)	1.08	.92	.54	.54
Sewerage	–	–	–	(NA)	–	–	–	–
Capital outlay	–	–	–	(NA)	–	–	–	–
Solid waste management	–	–	–	(NA)	–	.25	–	–
Parks and recreation	–	.64	.63	(NA)	3.30	4.19	–	–
Housing and community development	–	–	–	(NA)	–	–	–	–
Government administration:								
Financial administration	8.84	15.77	10.49	(NA)	19.28	27.59	23.75	12.16
Judicial and legal	18.45	15.12	11.72	(NA)	27.74	17.80	31.33	17.02
General public buildings	7.61	4.66	14.07	(NA)	7.34	10.70	11.56	3.42
Other	4.17	8.13	3.17	(NA)	25.40	8.59	16.47	18.44
Interest on general debt	12.08	2.35	7.10	(NA)	82.65	23.95	14.78	6.73
General expenditure, n.e.c.	23.58	.23	11.39	(NA)	1.53	.24	11.45	16.98
Utility and liquor store expenditure	–	–	–	(NA)	–	–	–	–
Insurance trust expenditure	–	–	–	(NA)	–	–	–	–
Total debt outstanding	166.50	56.17	90.68	(NA)	1 096.21	286.13	195.93	80.76
Long-term	166.50	56.17	89.78	(NA)	1 092.02	286.13	195.93	80.76
Full faith and credit	73.79	26.93	61.41	(NA)	–	30.60	100.38	76.08
Utility debt only	–	–	–	(NA)	–	–	–	–
Long-term debt issued	–	26.93	24.21	(NA)	274.76	–	32.83	–
Long-term debt retired	12.66	3.16	10.24	(NA)	59.29	3.58	13.73	3.29
Cash and security holdings	282.55	322.93	85.85	(NA)	1 026.48	422.86	200.76	85.15
Exhibit—County contribution to own retirement systems	–	–	–	(NA)	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.						Utah	
	Tarrant	Taylor	Travis	Webb	Wichita	Williamson	Davis	Salt Lake
Population, 1986	1 101 487	125 539	550 987	120 795	127 115	(NA)	180 145	702 494
Date of end of fiscal year	12/31	9/30	9/30	12/31	12/31	(NA)	12/31	12/31
Revenue, total	**216.25**	**122.19**	**234.05**	**174.70**	**138.32**	**(NA)**	**131.95**	**328.63**
General revenue	216.25	122.19	234.05	174.70	138.32	(NA)	131.95	328.63
Intergovernmental revenue	32.64	11.36	45.15	50.42	8.10	(NA)	19.68	62.95
From Federal Government	3.95	.13	1.05	29.64	–	(NA)	10.55	18.59
From State governments	21.78	3.95	30.76	19.35	8.10	(NA)	6.32	44.85
From local governments	6.91	7.28	13.33	1.43	–	(NA)	2.21	1.71
General revenue from own sources	183.61	110.83	188.90	124.28	130.22	(NA)	112.88	265.68
Taxes	97.23	83.50	104.53	104.33	70.14	(NA)	85.91	199.53
Property	89.16	70.80	99.27	96.19	59.97	(NA)	70.69	146.15
General sales	–	–	–	–	–	(NA)	14.18	42.17
Selective sales	4.04	2.47	.66	2.63	2.90	(NA)	.31	3.68
Income	–	–	–	–	–	(NA)	–	–
Other	4.02	10.24	4.58	5.51	7.28	(NA)	.74	7.52
Current charges	37.09	6.71	31.52	8.72	11.47	(NA)	12.12	36.31
Miscellaneous revenue	49.30	20.62	52.85	13.23	48.61	(NA)	14.84	29.85
Utility and liquor store revenue	–	–	–	–	–	(NA)	–	–
Insurance trust revenue	–	–	–	–	–	(NA)	–	–
Expenditure, total	**233.97**	**109.28**	**281.17**	**185.22**	**151.39**	**(NA)**	**125.52**	**318.33**
By character and object:								
Intergovernmental	–	.96	.24	1.13	1.42	(NA)	3.11	24.63
To State governments	–	–	–	–	–	(NA)	.16	1.14
To local governments	–	.96	.24	1.13	1.42	(NA)	2.95	23.49
Current operation	158.39	88.76	172.28	160.55	90.42	(NA)	99.05	235.38
Capital outlay	29.17	7.30	66.24	8.88	17.13	(NA)	17.77	27.93
Construction	15.85	2.50	59.94	1.15	14.33	(NA)	15.14	24.37
Assistance and subsidies	–	–	–	–	1.59	(NA)	–	–
Interest on debt	46.41	12.26	42.40	14.85	40.83	(NA)	5.59	30.39
Insurance benefits and repayments	–	–	–	–	–	(NA)	–	–
Exhibit—Salaries and wages	85.99	46.90	99.92	84.85	51.24	(NA)	55.23	109.83
General expenditure	233.97	109.28	281.17	185.22	151.39	(NA)	125.52	318.33
Current expenditure	204.80	101.98	214.92	176.34	134.26	(NA)	107.75	290.40
Intergovernmental expenditure	–	.96	.24	1.13	1.42	(NA)	3.11	24.63
Capital outlay	29.17	7.30	66.24	8.88	17.13	(NA)	17.77	27.93
General expenditure by function:								
Education services:								
Education	–	–	.24	–	–	(NA)	–	–
Elementary and secondary education	–	–	.24	–	–	(NA)	–	–
Higher education	–	–	–	–	–	(NA)	–	–
Other	–	–	–	–	–	(NA)	–	–
Libraries	–	–	–	.10	.25	(NA)	10.84	10.09
Social services and income maintenance:								
Public welfare	4.67	4.51	19.94	32.72	7.23	(NA)	3.48	1.17
Hospitals	70.45	–	–	–	1.42	(NA)	.01	–
Health	9.95	1.45	22.67	1.08	2.20	(NA)	18.07	52.20
Other	–	–	–	–	–	(NA)	–	–
Transportation:								
Highways	9.93	10.88	59.99	16.87	11.20	(NA)	5.54	16.16
Capital outlay	2.02	3.82	41.74	1.20	2.19	(NA)	2.05	.46
Air transportation	–	–	–	–	–	(NA)	–	–
Parking facilities	–	–	–	–	–	(NA)	–	–
Other	–	–	–	–	–	(NA)	–	22.76
Public safety:								
Police protection	6.28	10.67	13.45	14.42	10.60	(NA)	11.64	25.43
Fire protection	–	.87	.06	1.03	.65	(NA)	.63	12.21
Correction	23.11	19.51	41.39	48.37	26.08	(NA)	6.84	10.02
Protective inspection and regulation	–	–	–	–	–	(NA)	–	3.67
Environment and housing:								
Natural resources	.23	.76	.51	.37	.75	(NA)	12.31	4.86
Sewerage	–	–	.33	–	–	(NA)	–	–
Capital outlay	–	–	.03	–	–	(NA)	–	–
Solid waste management	–	–	–	–	–	(NA)	–	9.19
Parks and recreation	2.48	1.00	10.63	2.24	–	(NA)	3.79	23.26
Housing and community development	4.29	–	–	–	–	(NA)	–	3.56
Government administration:								
Financial administration	11.29	9.65	17.08	14.15	9.05	(NA)	11.21	18.70
Judicial and legal	23.64	18.26	27.52	24.12	19.61	(NA)	6.57	13.21
General public buildings	2.26	4.58	7.78	–	9.91	(NA)	3.50	24.90
Other	2.57	5.78	14.33	7.58	11.61	(NA)	9.08	8.13
Interest on general debt	46.41	12.26	42.40	14.85	40.83	(NA)	5.59	30.39
General expenditure, n.e.c.	16.43	9.13	2.67	7.53	–	(NA)	16.43	28.45
Utility and liquor store expenditure	–	–	–	–	–	(NA)	–	–
Insurance trust expenditure	–	–	–	–	–	(NA)	–	–
Total debt outstanding	614.73	114.76	568.80	834.33	384.31	(NA)	65.86	375.91
Long-term	614.73	114.76	562.82	834.33	384.31	(NA)	65.86	375.91
Full faith and credit	84.52	65.48	281.26	778.96	26.16	(NA)	60.67	117.89
Utility debt only	–	–	–	–	–	(NA)	–	–
Long-term debt issued	52.02	–	135.27	12.13	–	(NA)	5.50	7.95
Long-term debt retired	45.81	11.99	37.88	9.89	38.18	(NA)	4.66	30.91
Cash and security holdings	630.45	136.20	494.62	92.35	443.35	(NA)	84.06	354.15
Exhibit—County contribution to own retirement systems	–	–	–	–	–	(NA)	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Utah—Con.		Vermont—Chittenden	Virginia				
	Utah	Weber		Arlington	Chesterfield	Fairfax	Henrico	Prince William
Population, 1986	240 541	158 752	124 812	158 726	172 377	710 524	195 528	175 366
Date of end of fiscal year	12/31	12/31	1/31	6/30	6/30	6/30	6/30	6/30
Revenue, total	**104.94**	**217.96**	**2.97**	**2 209.33**	**1 778.83**	**2 232.64**	**1 660.06**	**1 751.58**
General revenue	104.94	217.96	2.97	1 886.01	1 701.26	2 039.08	1 592.50	1 588.43
Intergovernmental revenue	14.85	54.40	-	417.61	603.39	410.29	582.43	573.43
From Federal Government	7.61	2.75	-	46.24	-	28.10	95.23	37.17
From State governments	6.92	39.82	-	371.37	597.12	357.13	487.20	524.41
From local governments	.33	11.82	-	-	6.27	25.06	-	11.84
General revenue from own sources	90.09	163.56	2.97	1 478.40	1 097.87	1 628.79	1 010.07	1 015.20
Taxes	53.82	87.22	2.31	1 242.76	725.73	1 223.45	785.57	872.08
Property	50.46	80.07	2.31	927.09	561.16	978.34	518.12	654.49
General sales	1.77	4.32	-	96.98	75.74	85.24	114.34	92.08
Selective sales	.99	1.85	-	83.32	18.48	58.37	20.20	36.40
Income	-	-	-	-	-	-	-	-
Other	.60	.98	-	175.38	70.35	100.50	112.91	89.12
Current charges	10.70	40.45	.37	154.18	197.11	260.83	165.38	68.54
Miscellaneous revenue	25.57	35.89	.30	81.45	175.03	144.51	79.14	74.58
Utility and liquor store revenue	-	-	-	142.82	77.57	62.66	67.59	162.95
Insurance trust revenue	-	-	-	170.50	-	130.89	-	-
Expenditure, total	**108.31**	**213.51**	**2.95**	**2 059.89**	**1 841.05**	**2 247.14**	**1 678.80**	**1 830.89**
By character and object:								
Intergovernmental	3.23	.89	-	71.75	2.31	21.88	.40	10.85
To State governments	-	.89	-	1.35	-	-	-	-
To local governments	3.23	-	-	70.40	2.31	21.88	.40	10.85
Current operation	79.61	166.20	2.82	1 656.92	1 324.50	1 708.03	1 241.21	1 573.08
Capital outlay	4.48	37.44	.02	123.04	308.40	356.03	358.38	200.77
Construction	-	1.57	-	105.02	235.08	267.89	341.35	91.22
Assistance and subsidies	-	-	-	21.89	1.31	7.8	8.38	5.47
Interest on debt	18.99	6.98	.11	70.76	204.52	96.49	70.23	38.02
Insurance benefits and repayments	-	-	-	113.33	-	57.10	-	-
Exhibit—Salaries and wages	51.10	80.11	1.62	1 130.05	829.14	1 047.91	713.88	956.22
General expenditure	108.31	213.51	2.95	1 830.96	1 748.57	2 114.55	1 591.12	1 660.41
Current expenditure	101.82	176.07	2.93	1 707.92	1 457.11	1 783.36	1 259.91	1 510.01
Intergovernmental expenditure	3.23	.89	-	71.75	2.31	21.88	.40	10.85
Capital outlay	4.48	37.44	.02	123.04	291.46	331.19	331.21	150.41
General expenditure by function:								
Education services:								
Education	-	-	-	641.90	953.27	1 008.20	701.35	1 026.16
Elementary and secondary education	-	-	-	641.90	953.27	1 008.20	701.35	1 026.16
Higher education	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Libraries	17	12.88	-	35.80	14.29	26.08	25.03	17.40
Social services and income maintenance:								
Public welfare	1.95	38.01	-	90.70	61.42	87.78	38.51	42.43
Hospitals	-	-	-	-	-	-	-	-
Health	14.55	42.85	-	87.31	33.61	68.93	33.65	47.63
Other	-	-	-	-	-	-	-	-
Transportation:								
Highways	10.38	9.94	-	57.06	16.22	40.90	104.04	19.18
Capital outlay	.48	2.51	-	40.47	14.85	35.65	52.88	8.99
Air transportation	-	-	-	-	11.34	-	-	-
Parking facilities	-	-	-	11.95	-	-	-	-
Other	-	-	-	57.18	-	19.21	2.37	-
Public safety:								
Police protection	13.28	14.83	.29	132.29	78.70	80.81	99.31	96.79
Fire protection	1.16	1.91	-	111.20	69.13	78.97	65.36	99.21
Correction	4.67	9.43	-	36.35	27.17	29.83	30.12	18.29
Protective inspection and regulation	-	-	-	12.32	10.91	18.78	8.44	34.32
Environment and housing:								
Natural resources	.69	2.14	-	-	10.07	2.41	.95	-
Sewerage	-	-	-	18.39	75.58	139.84	185.21	5.14
Capital outlay	-	-	-	-	43.36	78.72	129.58	-
Solid waste management	-	-	-	42.17	8.36	62.10	18.89	9.45
Parks and recreation	1.61	3.84	-	82.83	20.57	75.45	29.28	37.05
Housing and community development	-	-	-	48.81	16.60	35.59	-	23.77
Government administration:								
Financial administration	17.22	13.47	.02	48.96	50.74	42.96	66.41	37.73
Judicial and legal	7.65	13.37	2.08	29.09	29.02	25.38	29.24	25.79
General public buildings	3.89	6.61	-	49.18	23.99	50.87	58.18	45.78
Other	7.66	14.40	.45	35.37	15.88	49.11	22.41	23.00
Interest on general debt	18.99	6.98	.11	59.18	195.37	60.73	57.14	37.11
General expenditure, n.e.c.	2.42	21.04	-	142.90	28.31	92.60	21.39	54.21
Utility and liquor store expenditure	-	-	-	115.39	92.48	75.49	87.48	170.88
Insurance trust expenditure	-	-	-	113.33	-	57.10	-	-
Total debt outstanding	345.34	80.57	1.56	969.95	3 087.77	1 375.51	1 249.08	606.54
Long-term	342.94	80.57	1.56	969.95	3 087.77	1 375.51	1 249.08	606.54
Full faith and credit	-	-	1.56	770.58	1 106.60	772.48	561.66	494.44
Utility debt only	-	-	-	178.65	110.84	276.67	257.33	11.58
Long-term debt issued	-	-	-	17.65	520.50	145.82	187.24	153.13
Long-term debt retired	13.10	2.99	.52	97.27	464.84	72.07	48.07	42.02
Cash and security holdings	331.89	141.59	5.10	2 331.34	2 583.32	2 880.26	1 029.73	885.96
Exhibit—County contribution to own retirement systems	-	-	-	101.50	-	79.04	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington						
	Benton	Clark	King	Kitsap	Pierce	Snohomish	Spokane
Population, 1988	112 713	211 325	1 382 294	189 227	533 331	388 840	356 903
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**172.97**	**256.77**	**403.93**	**261.14**	**258.88**	**242.39**	**225.50**
General revenue	172.07	256.77	403.93	261.14	258.66	242.39	225.50
Intergovernmental revenue	66.34	75.38	93.57	66.19	82.83	58.78	64.85
From Federal Government	.22	2.35	5.32	.17	15.85	5.55	.49
From State governments	51.45	55.62	70.51	61.62	55.47	49.26	57.20
From local governments	13.67	17.41	17.74	4.40	11.70	3.97	7.16
General revenue from own sources	106.72	181.38	310.35	194.95	175.83	183.61	160.65
Taxes	82.33	140.52	173.05	123.73	111.15	118.35	115.71
Property	56.33	96.27	117.59	74.96	71.00	77.09	69.57
General sales	21.92	24.94	33.07	30.51	26.91	26.19	33.13	
Selective sales	1.84	5.36	10.62	6.73	3.13	1.88	2.81
Income	-	-	-	-	-	-	-
Other	2.24	13.95	11.79	11.53	10.10	13.19	10.20
Current charges	10.98	16.52	101.02	26.30	31.67	45.14	19.34
Miscellaneous revenue	13.41	24.34	36.28	44.93	32.81	20.12	25.61
Utility and liquor store revenue	-	-	-	-	-	-	-
Insurance trust revenue	-	-	-	-	-	-	-
Expenditure, total	**173.88**	**293.42**	**387.42**	**206.76**	**265.95**	**255.98**	**220.08**
By character and object:							
Intergovernmental	-	10.96	87.07	-	2.11	-	-
To State governments	-	-	81.82	-	.21	-	-
To local governments	-	10.96	5.25	-	1.87	-	-
Current operation	161.87	209.95	221.52	183.08	211.20	205.18	161.75
Capital outlay	9.30	59.28	57.64	16.46	40.22	44.45	60.50
Construction	9.24	58.61	48.69	16.46	35.31	44.20	60.40
Assistance and subsidies	-	-	.17	-	-	-	-
Interest on debt	2.69	13.23	21.02	7.25	12.43	6.35	7.83
Insurance benefits and repayments	-	-	-	-	-	-	-
Exhibit—Salaries and wages	95.18	126.11	122.01	109.13	90.35	125.02	92.93
General expenditure	173.88	293.42	387.42	206.76	265.95	254.18	220.08
Current expenditure	164.58	234.14	329.76	190.31	225.73	210.27	159.58
Intergovernmental expenditure	-	10.96	87.07	-	2.11	-	-
Capital outlay	9.30	59.28	57.64	16.46	40.22	43.90	60.50
General expenditure by function:							
Education services:							
Education	-	.23	.27	-	-	.01	-
Elementary and secondary education	-	.23	.27	-	-	.01	-
Higher education	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-
Social services and income maintenance:							
Public welfare	-	5.61	.33	.14	3.72	10.22	-
Hospitals	-	-	84.27	-	-	-	-
Health	20.14	15.91	50.90	8.11	47.23	6.72	4.81
Other	-	-	-	-	-	-	-
Transportation:							
Highways	29.81	79.48	27.56	56.91	45.85	64.33	54.48
Capital outlay	4.57	35.68	14.43	13.15	22.22	33.87	24.33
Air transportation	-	-	4.39	-	.45	7.81	-
Parking facilities	-	-	-	-	-	.23	-
Other	-	-	-	-	-	-	-
Public safety:							
Police protection	13.60	27.34	27.71	20.58	26.58	26.88	22.91
Fire protection	-	1.46	2.04	-	-	.43	-
Correction	30.42	35.11	22.54	12.30	29.01	21.39	26.50
Protective inspection and regulation	-	4.38	7.92	-	2.66	5.19	2.19
Environment and housing:							
Natural resources	5.55	8.66	4.54	.57	2.59	2.41	.48
Sewerage	-	4.37	.33	12.50	22.43	-	27.09
Capital outlay	-	.88	.33	.21	4.33	-	24.31
Solid waste management	.28	3.16	33.73	.94	1.11	16.43	4.47
Parks and recreation	11.08	4.62	26.14	10.30	7.33	12.67	12.77
Housing and community development	1.32	.39	1.44	-	3.53	.47	.95
Government administration:							
Financial administration	18.50	17.63	12.11	21.47	15.89	25.74	17.98
Judicial and legal	24.61	26.66	34.55	26.01	26.53	24.35	18.80
General public buildings	-	-	3.60	-	-	-	-
Other	3.72	23.41	7.26	14.48	9.03	11.54	3.87
Interest on general debt	2.69	13.23	21.02	7.25	12.43	6.35	7.83
General expenditure, n.e.c.	13.14	23.97	14.47	15.23	9.78	11.21	15.85
Utility and liquor store expenditure	-	-	-	-	-	1.80	-
Insurance trust expenditure	-	-	-	-	-	-	-
Total debt outstanding	29.27	147.51	319.88	150.73	169.61	75.68	182.10
Long-term	29.27	147.51	319.84	150.35	169.33	75.68	182.10
Full faith and credit	29.27	143.70	316.18	90.91	60.53	32.85	182.10
Utility debt only	-	-	-	-	-	-	-
Long-term debt issued	-	41.74	40.81	34.95	32.22	18.70	25.80
Long-term debt retired	4.04	5.79	15.86	35.36	29.06	17.79	18.37
Cash and security holdings	91.30	83.07	212.42	596.00	156.66	161.18	88.67
Exhibit—County contribution to own retirement systems	-	-	-	-	-	-	-

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Washington—Con.			West Virginia		Wisconsin		
	Thurston	Whatcom	Yakima	Cabell	Kanawha	Brown	Dane	Kenosha
Population, 1986	148 633	113 706	183 230	104 696	224 148	187 206	344 925	120 029
Date of end of fiscal year	12/31	12/31	12/31	6/30	6/30	12/31	12/31	12/31
Revenue, total	**246.89**	**300.71**	**197.20**	**169.06**	**253.31**	**414.82**	**333.57**	**410.23**
General revenue	246.77	297.95	197.10	169.06	253.31	414.82	333.57	410.23
Intergovernmental revenue	62.95	85.04	60.42	54.27	9.69	195.15	160.84	218.30
From Federal Government	.13	1.02	1.01	3.96	.08	.09	1.03	7.72
From State governments	53.54	77.39	56.67	48.52	9.40	186.02	150.75	201.83
From local governments	9.29	6.62	11.74	1.79	.21	9.05	8.86	8.75
General revenue from own sources	183.81	212.92	127.68	114.79	243.63	219.46	172.93	191.94
Taxes	136.48	147.78	95.01	58.99	87.60	102.73	113.31	108.02
Property	97.47	104.98	64.69	56.21	85.37	101.23	110.35	106.52
General sales	21.13	30.29	20.86	–	–	–	–	–
Selective sales	1.13	2.39	2.34	–	.33	–	–	–
Income	–	–	–	–	–	–	–	–
Other	16.75	10.12	7.11	2.78	1.89	1.50	2.96	1.50
Current charges	30.31	40.27	16.33	16.37	21.41	101.83	49.00	72.52
Miscellaneous revenue	17.02	24.86	16.34	39.43	134.61	14.90	10.63	11.40
Utility and liquor store revenue	.12	2.75	.10	–	–	–	–	–
Insurance trust revenue	–	–	–	–	–	–	–	–
Expenditure, total	**254.24**	**296.03**	**192.84**	**162.55**	**277.31**	**370.30**	**324.12**	**411.28**
By character and object:								
Intergovernmental	–	–	–	3.84	14.40	7.48	7.89	–
To State governments	–	–	–	–	.23	2.20	4.89	–
To local governments	–	–	–	3.84	14.17	5.28	3.01	–
Current operation	224.47	246.17	156.35	127.63	120.33	314.08	290.42	406.56
Capital outlay	29.51	46.30	36.28	1.91	14.31	39.15	20.89	–
Construction	27.43	46.09	35.66	–	7.70	38.98	19.55	–
Assistance and subsidies	–	–	–	–	–	–	–	–
Interest on debt	.27	3.55	.21	29.37	128.27	9.59	4.91	4.72
Insurance benefits and repayments	–	–	–	–	–	–	–	–
Exhibit—Salaries and wages	128.43	148.25	96.50	72.20	84.49	136.79	117.10	216.14
General expenditure	254.09	296.03	192.68	162.55	277.31	370.30	324.12	411.28
Current expenditure	224.58	249.72	156.49	160.64	263.00	331.15	303.23	411.28
Intergovernmental expenditure	–	–	–	3.84	14.40	7.48	7.89	–
Capital outlay	29.51	46.30	36.19	1.91	14.31	39.15	20.89	–
General expenditure by function:								
Education services:								
Education	.01	.91	.17	–	–	11.03	–	–
Elementary and secondary education	.01	.91	.17	–	–	11.03	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	–	–	–	17.61	12.72	16.36	5.26	2.93
Social services and income maintenance:								
Public welfare	–	–	.80	.35	.47	86.07	85.18	151.46
Hospitals	–	9.83	–	–	–	–	–	–
Health	28.32	23.13	5.34	49.17	24.65	59.82	68.76	43.95
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	70.82	97.56	53.14	–	–	55.10	33.48	39.81
Capital outlay	17.40	42.98	24.77	–	–	27.79	13.97	–
Air transportation	–	–	–	3.56	–	7.84	6.07	–
Parking facilities	–	–	.04	–	–	–	.45	–
Other	–	–	–	–	14.17	.43	1.11	–
Public safety:								
Police protection	24.55	24.11	19.85	5.77	9.47	30.00	24.39	47.01
Fire protection	–	.25	–	.04	1.50	–	–	.07
Correction	18.15	23.42	31.26	13.14	8.93	17.41	15.70	17.50
Protective inspection and regulation	–	4.40	1.43	–	–	–	–	–
Environment and housing:								
Natural resources	2.35	1.75	1.71	.66	.94	3.03	2.58	6.82
Sewerage	.46	.14	.08	–	4.27	.29	.23	–
Capital outlay	.03	.12	–	–	4.27	–	–	–
Solid waste management	12.01	9.22	6.79	–	1.49	10.94	3.02	–
Parks and recreation	5.09	19.25	3.47	1.27	18.12	11.45	12.75	18.50
Housing and community development	3.40	–	–	.95	7.94	–	.22	–
Government administration:								
Financial administration	22.59	20.86	17.93	5.02	10.40	8.11	5.44	15.58
Judicial and legal	26.58	25.95	27.44	5.89	7.95	13.77	24.01	26.21
General public buildings	–	–	–	2.93	8.48	9.12	7.87	3.77
Other	8.14	7.11	4.44	8.74	9.26	6.43	10.25	15.95
Interest on general debt	.27	3.55	.21	29.37	128.27	9.59	4.91	4.72
General expenditure, n.e.c.	31.34	24.59	18.57	18.26	8.27	13.71	12.45	19.00
Utility and liquor store expenditure	.15	–	.16	–	–	–	–	–
Insurance trust expenditure	–	–	–	–	–	–	–	–
Total debt outstanding	121.38	32.43	33.34	459.23	1 822.44	127.35	75.85	83.30
Long-term	121.38	32.32	17.22	459.23	1 822.44	127.35	75.85	83.30
Full faith and credit	121.38	32.32	15.22	1.49	–	127.35	75.85	83.30
Utility debt only	–	–	–	–	–	–	.25	–
Long-term debt issued	25.92	–	11.86	68.15	193.81	18.70	–	–
Long-term debt retired	6.07	3.42	1.44	78.43	29.02	9.45	9.60	3.93
Cash and security holdings	152.95	269.09	–	480.33	1 860.33	89.84	83.01	–
Exhibit—County contribution to own retirement systems	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 6. Per Capita Amounts of Financial Items for Individual County Governments Having 100,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Wisconsin—Con.							
	Marathon	Milwaukee	Outagamie	Racine	Rock	Sheboygan	Waukesha	Winnebago
Population, 1986	112 504	931 951	135 785	172 292	137 838	102 673	288 838	136 379
Date of end of fiscal year	12/31	12/31	12/31	12/31	12/31	12/31	12/31	12/31
Revenue, total	**592.23**	**774.36**	**344.10**	**396.45**	**398.11**	**480.78**	**260.69**	**381.79**
General revenue	592.23	684.38	344.10	396.45	398.11	480.78	260.69	381.79
Intergovernmental revenue	217.33	361.68	153.58	217.79	248.08	192.24	110.92	151.33
From Federal Government	13.64	14.12	4.02	9.00	9.56	–	8.56	.10
From State governments	181.74	304.87	130.81	195.28	223.90	181.47	95.81	135.35
From local governments	21.95	42.68	18.75	13.51	12.62	10.77	6.54	15.87
General revenue from own sources	374.90	302.70	190.52	178.66	152.03	288.54	149.77	230.46
Taxes	161.99	114.56	82.71	114.35	100.33	107.45	98.76	100.71
Property	143.75	113.34	80.30	112.79	98.80	106.24	94.89	99.07
General sales	16.62	–	–	–	–	–	–	–
Selective sales	–	–	–	–	–	–	–	–
Income	–	–	–	–	–	–	–	–
Other	1.63	1.22	2.42	1.56	1.53	1.21	3.87	1.64
Current charges	178.78	173.84	90.28	51.78	33.65	165.81	40.40	120.60
Miscellaneous revenue	34.12	14.31	17.54	12.53	18.06	15.28	10.60	9.15
Utility and liquor store revenue	–	32.56	–	–	–	–	–	–
Insurance trust revenue	–	77.42	–	–	–	–	–	–
Expenditure, total	**640.73**	**752.26**	**350.23**	**378.24**	**382.53**	**478.62**	**262.51**	**389.69**
By character and object:								
Intergovernmental	1.34	.17	3.07	–	2.40	3.43	1.97	18.62
To State governments	.15	–	–	–	.14	.48	–	8.10
To local governments	1.19	.17	3.07	–	2.26	2.95	1.97	10.52
Current operation	491.40	540.04	291.61	350.08	316.95	437.74	230.32	334.93
Capital outlay	125.51	120.38	50.63	22.65	33.15	30.02	19.41	26.41
Construction	120.34	81.06	46.65	22.65	27.24	29.85	9.56	2.78
Assistance and subsidies	–	43.27	–	–	18.65	–	8.06	7.30
Interest on debt	22.48	17.53	4.92	5.51	11.38	7.43	2.75	2.43
Insurance benefits and repayments	–	30.87	–	–	–	–	–	–
Exhibit—Salaries and wages	218.52	282.79	118.95	180.02	155.49	247.52	116.20	141.33
General expenditure	640.73	640.58	350.23	378.24	382.53	478.62	262.51	389.69
Current expenditure	515.23	549.10	299.60	355.59	349.37	448.60	243.10	363.28
Intergovernmental expenditure	1.34	.17	3.07	–	2.40	3.43	1.97	18.62
Capital outlay	125.51	91.48	50.63	22.65	33.15	30.02	19.41	26.41
General expenditure by function:								
Education services:								
Education	25.80	–	2.64	25.11	–	44.41	–	–
Elementary and secondary education	25.80	–	2.64	25.11	–	44.41	–	–
Higher education	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Libraries	13.80	–	2.99	5.07	4.37	8.62	3.39	8.96
Social services and income maintenance:								
Public welfare	48.71	140.24	104.82	117.01	155.39	201.55	66.71	135.06
Hospitals	165.03	221.70	–	–	–	–	–	–
Health	30.18	15.50	46.35	43.55	54.81	50.25	47.62	57.99
Other	–	–	–	–	–	–	–	–
Transportation:								
Highways	98.80	13.76	70.16	26.48	32.94	61.37	18.48	49.38
Capital outlay	43.19	4.92	46.43	12.12	12.22	23.88	5.41	6.42
Air transportation	12.42	25.21	7.86	–	1.86	1.65	.83	7.88
Parking facilities	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–
Public safety:								
Police protection	29.36	10.45	20.44	33.93	31.38	35.93	29.60	29.05
Fire protection	–	–	–	–	–	–	–	–
Correction	77.10	32.09	8.44	22.15	36.85	9.26	11.74	8.89
Protective inspection and regulation	–	–	–	–	–	–	–	.51
Environment and housing:								
Natural resources	8.31	.42	3.04	4.45	3.11	3.38	.43	3.46
Sewerage	–	–	1.20	–	–	–	–	.73
Capital outlay	–	–	–	–	–	–	–	–
Solid waste management	13.45	–	16.14	–	–	.05	.50	37.15
Parks and recreation	20.73	80.55	3.54	24.83	.50	2.04	15.09	5.34
Housing and community development	1.64	8.24	5.94	8.17	2.82	–	–	.01
Government administration:								
Financial administration	11.16	7.97	5.88	6.31	9.81	9.71	5.79	7.49
Judicial and legal	13.27	35.85	14.74	17.71	19.28	13.77	18.89	16.31
General public buildings	8.28	3.28	4.72	6.78	5.77	4.88	9.08	4.15
Other	13.45	11.10	14.85	9.57	4.98	15.81	17.35	8.59
Interest on general debt	22.48	17.53	4.92	5.51	11.38	7.43	2.75	2.43
General expenditure, n.e.c.	26.79	16.70	11.54	21.60	7.47	8.51	14.48	6.52
Utility and liquor store expenditure	–	80.81	–	–	–	–	–	–
Insurance trust expenditure	–	30.87	–	–	–	–	–	–
Total debt outstanding	231.86	246.06	170.06	185.15	167.32	103.82	60.55	24.20
Long-term	231.86	246.06	170.06	185.15	167.32	103.82	60.55	24.20
Full faith and credit	231.86	246.06	130.01	132.83	167.32	103.82	60.55	24.20
Utility debt only	–	–	–	–	–	–	–	–
Long-term debt issued	119.60	29.21	23.61	–	33.01	–	37.14	–
Long-term debt retired	131.02	26.18	12.87	5.75	9.22	9.40	23.04	6.80
Cash and security holdings	201.26	697.58	132.79	129.51	106.26	92.19	82.43	84.23
Exhibit—County contribution to own retirement systems	–	20.93	–	–	–	–	–	–

Note: See text regarding fiscal years covered.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama—Jefferson	Arizona		California				
		Maricopa	Pima	Alameda	Contra Costa	Fresno	Los Angeles	Orange
Population, 1988	670 387	1 885 367	594 055	1 208 693	725 143	567 634	8 206 119	2 166 80
Revenue, total	**254 518**	**775 304**	**456 867**	**970 182**	**613 584**	**619 451**	**7 591 915**	**1 375 85**
General revenue	224 935	775 304	456 867	873 112	558 288	564 203	6 808 929	1 242 67
Intergovernmental revenue	45 717	317 622	106 242	508 448	267 705	394 811	4 043 292	551 98
From State government	27 136	283 094	92 489	497 271	244 440	386 316	3 721 817	515 16
Education	-	622	1 991	7 301	17 372	22 743	179 659	19 59
Highways	5 686	55 028	19 050	13 948	8 729	9 859	77 877	25 00
Public welfare	8 218	53 581	149	314 282	138 139	295 715	2 369 573	225 88
Health and hospitals	6 226	20 298	25 337	80 935	30 978	41 844	467 926	68 56
Housing and community development	-	-	-	-	-	-	1 861	
General local government support	4 646	121 031	35 493	56 794	32 549	28 029	395 044	80 48
Other and unallocable	2 360	32 524	10 469	41 313	16 675	27 327	230 077	92 66
From Federal Government	14 274	26 522	9 980	6 120	10 366	6 530	187 749	8 10
From local governments	4 307	14 006	3 773	5 057	12 899	1 965	133 726	30 71
General revenue from own sources	179 218	457 682	350 625	364 664	290 583	169 392	2 765 637	690 69
Taxes	112 352	232 496	154 977	224 348	186 744	87 554	1 867 995	385 04
Property	35 060	221 881	151 806	204 634	184 721	73 014	1 785 802	336 64
General sales	48 400	-	-	10 717	7 331	9 973	44 785	20 77
Selective sales	25 534	-	-	589	773	1 794	8 178	5 28
Alcoholic beverages	12 227	-	-	-	-	-	-	
Motor fuels	7 270	-	-	-	-	-	-	
Public utilities	290	-	-	589	474	1 379	5 180	2 08
Tobacco products	3 969	-	-	-	-	-	-	
Other	1 678	-	-	-	299	415	2 998	3 18
Income taxes	-	-	-	-	-	-	-	
Motor vehicle licenses	1 854	2 821	-	-	-	-	-	
Other	3 504	8 016	3 331	8 228	13 919	2 773	49 250	22 38
Charges and miscellaneous general revenue	66 866	225 184	195 888	140 316	103 839	81 838	897 642	305 65
Current charges	47 950	92 952	71 549	81 057	51 513	45 312	484 864	108 04
Education	-	341	-	239	167	40	202	47
School lunch sales (gross)	-	-	-	-	-	-	-	
Other local school charges	-	341	-	239	167	40	202	47
Higher education	-	-	-	-	-	-	-	
Highway	112	782	-	400	880	788	8 971	43
Hospital	10 216	40 202	25 797	23 642	12 077	32 382	182 784	
Sewerage	28 402	-	27 068	-	1 559	35	9 009	
Solid waste management	2 129	176	1 318	-	-	1 534	5 598	29 96
Parks and recreation	-	881	562	120	53	125	42 852	8 31
Housing and community development	-	739	-	-	-	-	12 575	
Airport	-	-	-	-	1 440	-	10 017	38
Water transport and terminal	-	-	-	-	-	-	-	
Parking facility	156	-	-	696	-	73	10 769	
Miscellaneous commercial activity	-	-	-	-	5 242	-	-	
Other	6 934	49 102	16 804	35 960	30 125	10 325	222 287	70 26
Special assessments	242	3 337	931	12 301	1 778	1 948	91 879	3 20
Sale of property	-	-	-	1 335	425	-	2 552	51
Housing and community development	-	-	-	-	-	-	-	
Other	-	-	-	1 335	425	-	2 552	51
Interest earnings	18 444	119 492	110 180	46 383	40 886	18 942	196 517	149 15
Fines and forfeits	-	6 658	2 225	18 841	6 686	6 277	60 354	24 87
Other and unallocable	2 230	2 745	10 803	2 419	2 539	11 399	61 476	19 85
Utility and liquor store revenue	-	-	-	-	-	288	24 214	
Employee-retirement revenue[1]	29 583	-	-	96 990	55 278	54 962	757 873	133 17
Expenditure, total	**214 082**	**779 955**	**447 410**	**895 922**	**575 960**	**572 634**	**7 107 153**	**1 365 83**
General expenditure	210 184	779 955	447 410	858 006	541 304	550 709	6 730 777	1 216 73
Intergovernmental expenditure	16 092	34 978	18 772	1 300	1 462	1 891	50 219	83 47
Direct general expenditure	194 102	744 979	428 638	856 706	539 842	548 818	6 680 558	1 133 25
Current operation	145 790	504 475	253 198	586 001	386 980	307 340	4 459 124	793 83
Capital outlay	37 171	132 499	52 017	74 848	37 276	96 883	314 487	116 99
Construction	31 232	117 373	39 180	64 421	24 396	33 348	260 650	91 66
Land and existing structures	118	3 869	7 054	4 485	8 629	1 099	14 008	4 28
Equipment	5 821	11 257	6 783	5 940	4 251	2 436	39 829	20 07
Assistance and subsidies	-	-	-	198 241	80 413	193 385	1 862 032	130 51
Interest on general debt	11 141	108 006	123 423	17 618	32 173	11 230	247 915	112 91
General expenditure by function:								
Education services:								
Education[2]	1 020	5 192	2 811	11 128	25 689	30 926	210 355	47 99
Elementary and secondary education	1 020	5 192	2 811	11 128	25 689	30 926	210 355	47 99
Higher education	-	-	-	-	-	-	-	
Libraries	747	2 171	3 282	12 164	7 412	5 325	39 365	18 69
Social services and income maintenance:								
Public welfare	8 908	104 987	65 398	299 118	153 115	249 929	2 094 295	254 88
Categorical cash assistance	-	-	-	183 873	75 266	189 937	1 551 264	117 80
Other cash assistance	-	-	-	14 368	8 145	3 428	130 766	12 91
Vendor payments—medical	-	86 242	43 731	18 921	13 109	12 504	-	34 77
Vendor payments—Other	-	60	-	-	74	-	-	
Welfare institutions	8 908	39	6 730	1 104	-	-	-	5 27
Other	-	38 646	14 937	80 641	58 519	44 060	432 267	84 11
Hospitals	33 900	117 589	28 809	94 571	39 697	75 821	911 261	
Own hospitals	33 900	116 229	28 809	94 524	38 956	75 821	906 413	
Other hospitals	-	1 360	-	47	741	-	4 848	
Health	23 514	39 098	10 215	67 740	37 998	28 560	450 812	105 54
Transportation:								
Highways	18 190	73 264	29 796	19 919	16 184	16 741	157 314	42 87
Air transportation	-	-	-	-	938	-	9 158	31 78
Water transport and terminals	-	-	-	-	-	-	-	
Parking facilities	-	-	-	606	-	-	10	
Transit subsidies	3 913	-	-	-	-	-	17 951	2 91

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Alabama—Jefferson	Arizona		California				
		Maricopa	Pima	Alameda	Contra Costa	Fresno	Los Angeles	Orange
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	12 488	38 269	24 425	20 740	36 915	19 003	360 036	59 743
Fire protection	–	–	167	8 972	30 339	61	116 205	43 787
Correction	11 311	70 946	23 930	121 044	38 068	45 997	456 420	81 215
Protective inspection and regulation	1 140	668	1 331	1 723	3 480	345	2 061	8 921
Environment and housing:								
Sewerage	31 790	1 306	25 093	127	1 609	733	10 025	–
Capital outlay	20 578	1 178	6 111	–	12	185	464	–
Solid waste management	2 389	4 736	4 362	–	314	2 305	10 096	28 761
Parks and recreation	3 287	4 850	7 929	1 517	513	884	115 052	29 100
Housing and community development	3 145	8 736	–	2 195	6 040	3 420	108 463	6 284
Natural resources	–	56 102	26 441	41 190	13 579	3 223	158 234	33 680
Governmental administration:								
Financial administration	10 215	26 513	11 107	19 895	12 024	7 869	111 224	29 933
Judicial and legal	8 548	66 143	30 933	58 868	40 056	34 376	504 121	118 936
General public buildings	5 580	–	7 118	661	559	5 785	57 272	22 634
Other governmental administration	3 439	8 261	5 817	9 552	5 907	2 461	54 471	14 660
Interest on general debt	11 141	106 005	123 423	17 818	32 173	11 230	247 915	112 910
General expenditure n.e.c.	15 551	43 119	15 024	20 559	38 697	16 905	531 858	123 608
Utility expenditure	–	–	–	–	–	611	19 534	–
Employee retirement expenditure[3]	3 888	–	–	37 918	34 658	21 314	353 842	48 302
Exhibit—Total expenditure for salaries and wages	78 839	244 955	98 520	283 773	234 249	188 959	2 548 951	426 176
Gross debt outstanding	166 214	1 332 048	1 432 753	281 994	361 700	105 227	2 888 390	1 877 876
Long-term debt outstanding	166 214	1 320 494	1 432 753	281 994	331 700	105 227	1 960 390	1 851 376
General debt	166 214	1 320 494	1 432 753	281 994	331 700	104 137	1 955 169	1 851 376
Education	–	–	–	–	4 810	–	–	–
Other and unallocable	166 214	1 320 494	1 432 753	281 994	327 090	104 137	1 955 169	1 851 376
Utility debt	–	–	–	–	–	1 090	5 221	–
Water supply systems	–	–	–	–	–	1 090	5 221	–
Electric power systems	–	–	–	–	–	–	–	–
Gas supply systems	–	–	–	–	–	–	–	–
Transit systems	–	–	–	–	–	–	–	–
Short-term debt outstanding	–	11 552	–	–	30 000	–	928 000	26 500
Long-term debt issued	–	13 020	309 965	8 450	72 020	2 615	211 187	391 696
Full faith and credit	–	–	16 000	–	–	–	–	–
General purpose	–	–	16 000	–	–	–	–	–
Utility	–	–	–	–	–	–	–	–
Nonguaranteed	–	13 020	293 965	8 450	72 020	2 615	211 187	391 696
General purpose	–	13 020	293 965	8 450	72 020	2 615	211 187	391 696
Utility	–	–	–	–	–	–	–	–
Long-term debt retired	56 820	116 086	329 360	86 257	122 928	6 278	185 012	288 696
General purpose	56 820	116 086	329 360	86 257	122 928	6 141	184 525	288 696
Utility	–	–	–	–	–	137	487	–
Borrowing, total	–	14 197	223 485	8 450	72 020	2 615	1 139 187	391 696
Debt redemption, total	56 820	116 086	242 860	86 257	177 928	71 278	185 012	335 196
Refunding issues of long-term debt	–	–	86 500	–	–	–	–	–
Long-term debt refunded	–	–	86 500	–	–	–	–	–
Net long-term debt outstanding	93 098	79 506	252 697	164 459	93 338	18 656	1 438 705	424 781
Cash and security holdings	304 607	1 420 727	1 280 844	1 087 409	920 855	548 867	9 683 385	3 249 217
Employee retirement	149 372	–	–	566 536	550 639	387 726	7 786 307	818 572
Other	155 235	1 420 727	1 280 844	520 873	370 016	161 141	1 897 078	2 430 645
By purpose:								
Offsets of debt	73 116	1 240 988	1 180 056	117 535	238 384	86 571	523 685	1 426 595
Bond funds	32 783	8 605	49 964	42 351	–	7 138	14 533	231 000
Other	49 336	170 934	30 824	380 987	131 652	67 432	1 358 860	773 050

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	San Bernardino	San Diego	San Mateo	Santa Clara	Ventura
Population, 1986	862 012	914 666	1 139 104	2 201 316	613 540	1 401 637	610 972
Revenue, total	**747 107**	**1 008 829**	**1 043 652**	**1 330 640**	**404 963**	**1 250 847**	**471 880**
General revenue	747 006	951 574	995 004	1 234 747	377 018	1 224 847	418 700
Intergovernmental revenue	403 954	480 300	546 388	763 108	166 099	664 556	190 861
From State government	364 671	456 558	519 883	696 991	158 839	582 194	171 912
Education	28 842	20 234	29 420	29 264	22 987	36 444	16 283
Highways	13 146	17 545	20 431	26 306	7 654	17 039	8 249
Public welfare	218 424	278 683	361 960	436 623	58 794	292 692	86 440
Health and hospitals	35 444	84 504	32 388	70 050	24 487	48 388	22 472
Housing and community development	–	3 075	15	–	2 738	–	767
General local government support	35 881	39 581	47 194	90 000	24 720	50 201	24 138
Other and unallocable	32 934	32 936	28 455	46 748	15 479	128 430	13 563
From Federal Government	17 742	21 608	10 579	29 497	3 258	55 127	2 412
From local governments	21 541	2 134	15 946	34 620	6 002	27 235	16 537
General revenue from own sources	343 052	471 274	448 616	471 639	210 919	560 291	227 839
Taxes	178 112	236 482	209 208	318 836	136 182	366 636	147 296
Property	142 203	160 153	171 904	279 833	120 976	284 511	134 612
General sales	13 266	52 655	15 191	8 691	9 212	67 545	5 006
Selective sales	3 294	4 582	4 083	3 394	1 117	581	923
Alcoholic beverages	–	–	–	–	–	–	–
Motor fuels	–	–	–	–	–	–	–
Public utilities	2 157	732	3 050	2 113	188	581	859
Tobacco products	–	–	–	–	–	–	–
Other	1 127	3 850	1 013	1 281	929	–	64
Income taxes	–	–	–	–	–	–	–
Motor vehicle licenses	–	–	–	–	–	–	–
Other	19 359	19 092	18 050	26 918	4 877	13 999	6 755
Charges and miscellaneous general revenue	164 940	234 792	239 408	152 803	74 737	193 655	80 543
Current charges	73 589	139 115	90 247	92 650	47 067	104 192	51 794
Education	244	39	14	124	2	1 386	94
School lunch sales (gross)	–	–	–	–	–	–	–
Other local school charges	244	39	14	124	2	1 386	94
Higher education	–	–	–	–	–	–	–
Highway	5 969	321	1 405	778	68	–	33
Hospital	20 022	–	28 259	–	26 305	70 216	25 599
Sewerage	–	54 857	1 757	10 213	1 836	5 644	2 449
Solid waste management	14 316	20 499	20 618	17 053	929	151	148
Parks and recreation	1 701	5 021	4 543	1 660	1 535	1 498	780
Housing and community development	1 038	9 005	714	334	–	–	–
Airport	505	18 386	2 166	2 158	758	1 002	2 222
Water transport and terminal	–	–	–	–	–	–	3 098
Parking facility	–	1 007	–	–	–	–	–
Miscellaneous commercial activity	–	–	–	–	–	–	–
Other	29 794	29 980	30 769	60 330	15 634	24 295	17 371
Special assessments	9 785	8 236	52 599	240	221	527	1 613
Sale of property	273	385	3 211	263	–	124	136
Housing and community development	–	–	–	–	–	–	–
Other	273	385	3 211	263	–	124	136
Interest earnings	65 041	56 456	70 641	33 755	13 907	68 048	17 765
Fines and forfeits	8 687	12 662	11 221	11 321	7 412	10 263	4 873
Other and unallocable	7 585	17 938	11 489	14 574	6 130	10 501	4 582
Utility and liquor store revenue	101	960	7 918	–	869	21 617	5 578
Employee-retirement revenue[1]	–	56 295	40 730	95 893	27 076	4 383	47 382
Expenditure, total	**754 966**	**945 548**	**1 039 185**	**1 232 991**	**387 917**	**1 307 171**	**405 255**
General expenditure	754 682	916 925	975 893	1 187 170	366 811	1 071 548	379 362
Intergovernmental expenditure	21 154	12 223	8 119	13 867	4 173	5 266	350
Direct general expenditure	733 528	904 702	967 774	1 173 303	362 638	1 066 282	379 012
Current operation	485 260	490 670	565 591	757 165	305 353	786 240	275 516
Capital outlay	62 320	96 905	85 933	73 245	25 265	112 659	33 860
Construction	49 963	86 530	58 556	37 955	21 355	102 108	18 614
Land and existing structures	6 807	3 595	16 812	18 022	2 027	3 874	1 449
Equipment	5 550	6 780	10 565	17 268	1 883	6 677	13 797
Assistance and subsidies	125 953	266 387	243 147	322 859	27 616	145 516	56 189
Interest on general debt	59 995	50 740	73 103	20 034	4 404	21 867	13 447
General expenditure by function:							
Education services:							
Education[2]	48 823	26 302	34 336	51 953	38 504	73 186	20 443
Elementary and secondary education	48 823	26 302	34 336	51 953	38 504	73 186	20 443
Higher education	–	–	–	–	–	–	–
Libraries	4 594	6 947	6 333	7 386	5 654	9 939	5 688
Social services and income maintenance:							
Public welfare	192 213	346 222	318 256	417 720	60 418	279 623	72 615
Categorical cash assistance	125 493	266 009	242 052	311 461	25 230	137 296	55 788
Other cash assistance	460	378	1 095	11 398	2 386	8 220	421
Vendor payments—medical	8 155	10 987	1 323	–	–	26 722	2 020
Vendor payments—other	–	–	–	–	–	–	–
Welfare institutions	–	–	–	–	–	–	–
Other	58 105	68 848	73 786	94 861	32 802	107 385	14 406
Hospitals	55 582	361	69 020	150	51 289	143 531	35 031
Own hospitals	55 121	–	68 466	–	46 274	138 479	34 681
Other hospitals	441	361	554	150	5 015	5 052	350
Health	43 760	53 924	56 614	169 073	32 098	97 381	38 959
Transportation:							
Highways	30 670	29 601	33 265	45 042	8 541	31 630	12 171
Air transportation	1 902	22 807	8 019	2 777	1 511	1 262	1 744
Water transport and terminals	–	–	–	–	–	–	979
Parking facilities	–	522	32	–	–	–	–
Transit subsidies	–	67	–	–	–	3 257	–

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	California—Con.						
	Riverside	Sacramento	San Bernardino	San Diego	San Mateo	Santa Clara	Ventura
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	46 684	47 418	61 054	60 015	13 907	27 333	29 981
Fire protection	14 368	1 012	16 493	397	3 162	15 533	32 850
Correction	59 302	67 294	57 767	89 229	41 747	140 342	23 065
Protective inspection and regulation	8 217	6 771	621	8 785	-	1 376	1 580
Environment and housing:							
Sewerage	329	34 278	4 485	6 980	2 825	7 531	734
Capital outlay	329	6 961	2 010	2 284	832	2 696	321
Solid waste management	14 701	21 509	19 278	13 397	1 551	109	273
Parks and recreation	5 568	18 864	13 020	7 830	5 493	15 786	1 762
Housing and community development	5 028	70 035	5 145	22 664	2 178	2 824	774
Natural resources	43 008	3 272	25 121	6 112	2 328	1 470	11 020
Governmental administration:							
Financial administration	16 557	22 636	19 103	45 330	11 859	30 863	9 952
Judicial and legal	51 197	61 269	58 240	112 962	44 382	83 539	29 483
General public buildings	8 022	2 182	7 737	4 172	2 970	24 083	10 726
Other governmental administration	11 815	17 254	10 179	23 909	7 971	15 390	7 820
Interest on general debt	59 995	50 740	73 103	20 034	4 404	21 867	13 447
General expenditure, n.e.c.	29 367	5 638	78 672	71 255	23 819	43 693	20 271
Utility expenditure	284	1 125	22 120	-	911	234 754	5 035
Employee retirement expenditure[3]	-	27 496	41 172	45 821	20 195	869	20 858
Exhibit—Total expenditure for salaries and wages	250 177	254 365	297 832	392 499	161 721	407 235	168 982
Gross debt outstanding	971 531	747 691	703 700	204 514	82 850	426 998	200 536
Long-term debt outstanding	971 531	747 691	703 700	204 514	82 850	389 998	200 536
General debt	971 531	747 691	697 090	204 514	82 850	354 638	195 701
Education	-	-	-	-	-	-	-
Other and unallocable	971 531	747 691	697 090	204 514	82 850	354 638	195 701
Utility debt	-	-	6 610	-	-	35 360	4 835
Water supply systems	-	-	6 810	-	-	-	4 835
Electric power systems	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	35 360	-
Short-term debt outstanding	-	-	-	-	-	37 000	-
Long-term debt issued	217 340	94 679	62 821	63 290	5 550	108 915	929
Full faith and credit	-	47 702	-	-	-	-	-
General purpose	-	47 702	-	-	-	-	-
Utility	-	-	-	-	-	-	-
Nonguaranteed	217 340	46 977	62 821	63 290	5 550	108 915	929
General purpose	217 340	46 977	62 821	63 290	5 550	108 915	929
Utility	-	-	-	-	-	-	-
Long-term debt retired	9 475	25 108	45 866	33 526	6 439	36 361	15 903
General purpose	9 475	25 108	45 636	33 526	6 439	18 861	15 688
Utility	-	-	230	-	-	17 500	215
Borrowing, total	217 340	94 679	62 821	63 290	5 550	108 915	929
Debt redemption, total	9 475	25 108	45 866	33 526	6 439	129 551	15 903
Refunding issues of long-term debt	-	-	-	-	-	-	-
Long-term debt refunded	-	-	-	-	-	-	-
Net long-term debt outstanding	251 410	369 169	229 188	100 868	44 725	231 608	126 486
Cash and security holdings	917 261	1 287 436	1 228 585	1 089 837	636 714	658 440	665 859
Employee retirement	-	617 170	552 815	800 588	485 654	42 317	459 369
Other	917 261	670 266	675 750	289 249	151 060	616 123	206 490
By purpose:							
Offsets of debt	720 121	378 522	474 512	103 646	38 125	158 390	74 050
Bond funds	101 615	100 819	26 609	-	-	147 532	30 350
Other	95 525	190 925	174 629	185 603	112 935	310 201	102 090

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida						Georgia	
	Broward	Metropolitan Dade	Hillsborough	Orange	Palm Beach	Pinellas	De Kalb	Fulton
Population, 1986	1 142 737	1 769 529	773 485	575 373	755 774	815 328	529 332	622 724
Revenue, total	**623 342**	**2 135 482**	**724 302**	**505 493**	**556 875**	**395 720**	**377 487**	**501 427**
General revenue	600 770	2 033 113	682 819	496 980	538 169	386 920	321 858	471 877
Intergovernmental revenue	91 005	348 842	156 061	72 813	57 246	68 954	22 081	32 588
From State government	65 084	232 882	126 447	54 588	28 232	56 831	18 367	20 486
Education	-	-	-	-	-	-	-	-
Highways	7 406	27 235	18 993	7 930	7 538	11 616	1 047	-
Public welfare	32	810	41 093	772	2 021	-	87	1 256
Health and hospitals	6 264	-	5 349	393	73	198	13 096	13 954
Housing and community development	-	-	-	-	-	-	-	-
General local government support	40 536	151 926	56 847	43 388	13 983	30 930	-	207
Other and unallocable	10 844	21 783	4 092	2 115	2 430	14 087	4 137	5 069
From Federal Government	24 433	113 184	23 168	15 030	22 392	5 594	3 614	3 374
From local governments	1 488	2 976	6 446	2 985	6 822	6 529	100	8 728
General revenue from own sources	509 765	1 684 271	526 758	424 367	480 923	297 966	299 577	439 289
Taxes	229 854	683 359	204 888	180 320	240 408	151 582	221 373	374 175
Property	189 990	511 250	179 429	119 809	177 063	125 707	129 388	179 509
General sales	-	-	-	-	-	-	83 504	177 242
Selective sales	25 998	133 185	16 208	31 045	47 805	18 222	16 270	6 056
Alcoholic beverages	-	-	-	-	-	-	3 923	3 109
Motor fuels	19 748	33 629	4 377	12 786	14 780	13 389	-	-
Public utilities	615	93 865	8 542	457	4 868	497	-	-
Tobacco products	-	-	-	-	-	-	-	-
Other	5 635	5 671	3 289	17 822	28 139	4 336	12 347	3 847
Income taxes	-	-	-	-	-	-	-	-
Motor vehicle licenses	5 143	6 840	3 784	2 938	3 002	3 484	-	276
Other	8 723	32 304	5 487	6 526	12 536	4 139	12 111	10 192
Charges and miscellaneous general revenue	279 911	1 000 912	321 870	264 047	240 517	146 404	78 204	65 114
Current charges	125 924	796 321	187 554	53 526	87 184	82 568	41 938	30 418
Education	-	-	-	-	-	-	-	-
School lunch sales (gross)	-	-	-	-	-	-	-	-
Other local school charges	-	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-	-
Highway	3 379	4 894	7 397	124	-	878	-	-
Hospital	-	322 645	115 595	-	-	-	-	-
Sewerage	21 375	57 271	-	21 948	14 317	18 500	15 398	11 787
Solid waste management	13 616	112 280	4 174	19 310	28 225	45 785	22 331	4 736
Parks and recreation	1 659	17 447	2 386	3 178	616	629	1 499	894
Housing and community development	1 568	11 412	17	-	38	191	-	-
Airport	55 650	200 752	36 295	-	17 807	4 151	1 180	574
Water transport and terminal	-	19 980	9 503	-	-	-	-	-
Parking facility	239	1 025	-	-	560	-	196	-
Miscellaneous commercial activity	-	-	-	-	-	-	-	-
Other	28 438	48 615	12 187	8 966	25 621	12 436	1 322	12 428
Special assessments	11 142	6 350	8 346	91 528	20 860	12 134	1 893	2 265
Sale of property	2 057	46	222	9	2 161	474	-	1 760
Housing and community development	-	-	-	-	-	186	-	-
Other	2 057	46	222	9	2 161	288	-	1 760
Interest earnings	134 080	153 270	103 111	107 504	76 727	43 005	19 642	27 001
Fines and forfeits	3 926	25 523	2 962	9 227	5 235	4 128	-	685
Other and unallocable	2 782	19 402	19 675	2 253	48 350	4 095	14 731	2 985
Utility and liquor store revenue	22 572	102 349	41 483	8 513	18 706	28 800	28 596	7 753
Employee-retirement revenue[1]	-	-	-	-	-	-	27 234	21 797
Expenditure, total	**603 085**	**2 257 513**	**824 990**	**456 085**	**657 959**	**351 982**	**374 877**	**491 867**
General expenditure	548 210	1 964 172	733 475	438 339	617 749	323 506	336 300	475 807
Intergovernmental expenditure	9 549	3 999	9 260	5 285	3 580	14 499	93 995	205 548
Direct general expenditure	538 661	1 960 173	724 195	433 054	614 169	309 007	242 305	270 261
Current operation	320 927	1 387 178	422 520	212 482	280 434	211 285	210 848	170 205
Capital outlay	75 642	340 171	149 916	111 739	264 182	62 258	26 786	80 195
Construction	56 700	260 855	109 193	93 435	189 111	37 757	13 852	68 862
Land and existing structures	5 712	6 349	19 114	8 438	62 184	5 883	12 934	8 975
Equipment	13 230	72 967	21 609	11 866	12 907	18 638	-	4 358
Assistance and subsidies	-	-	-	-	-	-	-	-
Interest on general debt	142 092	232 824	151 759	108 833	69 553	35 464	4 673	19 861
General expenditure by function:								
Education services:								
Education[2]	-	-	-	-	-	-	-	11
Elementary and secondary education	-	-	-	-	-	-	-	11
Higher education	-	-	-	-	-	-	-	-
Libraries	17 453	21 439	8 204	8 627	8 998	494	3 909	18 007
Social services and income maintenance:								
Public welfare	4 308	36 202	14 868	9 579	24 825	12 276	1 228	8 730
Categorical cash assistance	-	-	-	-	-	-	-	-
Other cash assistance	-	-	-	-	-	-	-	-
Vendor payments—medical	-	-	-	3 445	9 737	7 755	-	-
Vendor payments—other	81	5 310	-	-	2 039	1 978	-	59
Welfare institutions	-	12 899	-	1 901	7 686	-	-	-
Other	4 227	17 993	14 868	4 233	5 363	2 543	1 228	8 674
Hospitals	-	315 351	158 460	-	6	-	14 420	58 203
Own hospitals	-	315 351	158 460	-	6	-	-	-
Other hospitals	-	-	-	-	-	-	14 420	58 203
Health	33 477	22 072	13 768	6 848	9 783	30 586	17 259	24 646
Transportation:								
Highways	35 171	49 569	50 284	37 652	60 639	24 924	14 675	8 292
Air transportation	38 837	250 749	85 085	-	80 853	4 193	1 128	2 481
Water transport and terminals	-	26 222	21 681	-	-	-	-	-
Parking facilities	547	-	-	-	396	-	-	-
Transit subsidies	911	-	-	3 470	-	-	83 604	96 428

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Florida						Georgia	
	Broward	Metropolitan Dade	Hillsborough	Orange	Palm Beach	Pinellas	De Kalb	Fulton
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	57 078	189 750	45 048	32 788	41 828	35 928	38 247	8 531
Fire protection	8 370	73 330	11 320	29 544	27 182	11 638	20 277	8 920
Correction	47 325	83 980	26 619	20 996	20 610	21 332	6 594	40 720
Protective inspection and regulation	4 049	10 061	4 859	4 639	753	2 035	3 297	987
Environment and housing:								
Sewerage	21 608	89 690	-	62 484	5 928	20 108	25 756	25 893
Capital outlay	6 506	41 036	-	48 940	1 594	9 668	5 574	17 074
Solid waste management	13 803	111 777	26 388	15 552	108 752	17 597	14 786	10 013
Parks and recreation	10 483	71 601	14 071	21 955	54 663	8 331	9 691	8 762
Housing and community development	8 657	47 780	6 370	6 053	3 481	3 298	2 577	3 109
Natural resources	2 118	2 497	2 209	4 083	2 022	9 086	654	353
Governmental administration:								
Financial administration	30 993	27 657	27 584	15 679	28 147	20 348	15 647	13 604
Judicial and legal	26 145	79 693	18 940	12 609	21 394	18 122	15 950	25 683
General public buildings	6 182	15 532	6 111	12 068	16 872	9 899	10 191	29 711
Other governmental administration	6 107	11 990	9 964	5 978	5 653	9 151	26 112	5 096
Interest on general debt	142 092	232 824	151 759	108 833	69 553	35 464	4 673	19 861
General expenditure, n.e.c.	32 498	184 426	31 705	18 924	29 413	29 698	25 627	63 751
Utility expenditure	54 875	293 341	91 415	18 648	40 110	29 356	32 462	5 125
Employee retirement expenditure[3]	-	-	-	-	-	-	8 115	10 935
Exhibit—Total expenditure for salaries and wages	191 335	729 886	254 945	121 251	140 194	55 447	126 180	89 642
Gross debt outstanding	2 198 248	3 652 365	1 798 681	1 356 489	1 188 035	885 821	150 350	450 181
Long-term debt outstanding	2 198 248	3 645 783	1 798 681	1 356 489	1 188 035	885 814	150 350	450 181
General debt	2 117 119	3 317 272	1 705 492	1 237 664	1 101 825	819 500	81 680	450 181
Education	-	-	-	-	-	-	-	-
Other and unallocable	2 117 119	3 317 272	1 705 492	1 237 664	1 101 825	819 500	81 680	450 181
Utility debt	81 129	328 511	93 189	118 825	86 210	46 114	68 670	-
Water supply systems	81 129	328 511	93 189	118 825	86 210	46 114	68 670	-
Electric power systems	-	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	-	-	-
Short-term debt outstanding	-	6 582	-	-	-	7	-	-
Long-term debt issued	139 787	1 190 343	316 241	277 400	178 826	94 085	92 620	93 984
Full faith and credit	105 380	33 876	-	52 420	30 000	63 750	-	3 000
General purpose	105 380	33 876	-	52 420	30 000	63 750	48 620	3 000
Utility	-	-	-	-	-	-	48 620	-
Nonguaranteed	34 407	1 156 467	316 241	224 980	148 826	30 335	15 000	90 984
General purpose	34 407	943 402	316 241	177 980	87 721	30 335	15 000	90 984
Utility	-	213 065	-	47 000	59 105	-	-	-
Long-term debt retired	157 410	423 318	60 992	176 990	91 800	62 712	45 895	15 186
General purpose	156 650	398 667	58 267	176 990	44 095	60 868	4 210	15 138
Utility	760	24 651	2 706	-	47 705	1 844	41 485	50
Borrowing, total	139 787	699 793	316 241	102 315	117 721	94 085	92 620	93 984
Debt redemption, total	157 410	142 775	60 417	59 990	44 395	62 723	45 895	15 188
Refunding issues of long-term debt	-	490 550	-	175 085	59 105	-	-	-
Long-term debt refunded	-	337 889	575	117 000	47 405	-	-	-
Net long-term debt outstanding	692 569	1 991 596	777 920	239 738	924 853	361 378	118 444	339 380
Cash and security holdings	2 012 623	2 324 668	1 369 448	1 365 760	1 105 414	810 549	373 819	805 807
Employee retirement	-	-	-	-	-	-	198 490	170 078
Other	2 012 623	2 324 668	1 369 448	1 365 760	1 105 414	810 549	175 329	435 729
By purpose:								
Offsets of debt	1 505 679	1 654 187	1 020 761	1 118 751	263 182	304 236	33 906	110 791
Bond funds	305 355	354 210	154 861	29 656	656 024	185 971	36 711	250 112
Other	201 589	316 271	193 826	219 353	186 208	120 342	104 712	74 826

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois		Kentucky—Jefferson	Maryland			Massachusetts	
	Cook	Du Page		Baltimore	Montgomery	Prince Georges	Essex	Middlesex
Population, 1986	5 297 907	735 341	683 106	670 320	665 240	661 355	649 368	1 367 845
Revenue, total	**1 143 153**	**173 109**	**230 690**	**1 042 805**	**1 380 065**	**1 041 435**	**24 418**	**72 378**
General revenue	971 405	172 221	230 690	984 223	1 257 863	1 035 474	20 008	47 966
Intergovernmental revenue	238 668	35 858	35 248	232 142	219 475	323 783	6 356	14 479
From State government	222 055	25 623	26 425	217 127	200 025	257 548	6 251	14 332
Education	-	-	-	115 542	90 254	108 256	1 627	-
Highways	66 531	6 595	2 829	24 094	15 571	15 344	-	-
Public welfare	76 500	6 584	4 088	-	1 354	-	-	-
Health and hospitals	2 700	2 305	4 311	26 772	5 421	6 486	-	-
Housing and community development	-	-	-	-	-	-	-	-
General local government support	35 348	3 985	-	25 858	29 518	19 277	-	-
Other and unallocable	40 978	6 174	15 199	25 061	56 093	25 597	4 624	14 322
From Federal Government	14 808	8 495	6 636	14 306	17 491	30 024	105	-
From local governments	1 803	1 740	2 185	819	1 959	38 211	-	157
General revenue from own sources	732 739	136 363	195 434	752 081	1 038 388	711 891	13 652	33 487
Taxes	547 970	88 201	101 186	583 153	894 013	553 618	9 548	15 113
Property	404 890	64 026	44 180	288 109	504 268	274 152	9 499	15 084
General sales	4 274	20 705	-	-	-	-	-	-
Selective sales	127 324	-	3 548	32 482	19 348	44 102	-	-
Alcoholic beverages	22 015	-	-	-	-	-	-	-
Motor fuels	61 929	-	-	-	-	-	-	-
Public utilities	-	-	588	25 487	13 436	36 783	-	-
Tobacco products	36 862	-	-	-	-	-	-	-
Other	4 518	-	2 962	6 975	5 912	7 339	-	-
Income taxes	-	-	-	193 948	277 114	159 805	-	-
Motor vehicle licenses	593	-	-	-	-	-	-	-
Other	10 889	3 470	53 458	48 634	93 283	75 567	47	29
Charges and miscellaneous general revenue	184 769	48 162	94 248	168 928	144 375	158 075	4 106	18 374
Current charges	119 203	19 258	24 331	97 494	90 793	63 117	3 574	17 474
Education	-	-	-	34 728	33 283	26 907	602	-
School lunch sales (gross)	-	-	-	9 055	10 295	9 373	-	-
Other local school charges	-	-	-	7 467	2 838	5 941	602	-
Higher education	-	-	-	18 206	20 350	11 593	-	-
Highway	192	-	-	-	-	-	-	-
Hospital	53 605	-	1 580	-	-	-	-	12 511
Sewerage	-	7 421	-	48 883	-	-	-	-
Solid waste management	-	-	-	3 317	27 086	17 821	-	-
Parks and recreation	3 875	851	965	1 541	12 077	9 032	-	-
Housing and community development	-	-	-	-	838	1 260	-	-
Airport	-	-	13 032	-	-	-	-	-
Water transport and terminal	-	-	188	-	-	-	-	-
Parking facility	-	-	-	2 801	8 854	1 096	-	-
Miscellaneous commercial activity	-	-	-	-	-	-	-	-
Other	61 531	11 186	8 586	6 424	8 655	7 001	2 972	4 963
Special assessments	-	4 651	-	25 870	685	119	-	-
Sale of property	-	-	295	858	9 647	2 087	-	-
Housing and community development	-	-	-	858	9 600	-	-	-
Other	-	-	295	-	47	2 087	-	-
Interest earnings	43 814	10 207	66 733	57 797	34 547	88 670	438	900
Fines and forfeits	9 128	-	-	1 889	1 224	1 110	-	-
Other and unallocable	12 624	14 048	2 889	5 020	7 479	2 972	94	-
Utility and liquor store revenue	-	888	-	-	102 192	-	-	-
Employee-retirement revenue[1]	171 748	-	-	58 582	-	5 961	4 410	24 412
Expenditure, total	**1 049 457**	**142 442**	**257 113**	**1 008 159**	**1 457 021**	**1 047 980**	**33 829**	**71 188**
General expenditure	1 001 168	140 233	257 112	973 308	1 343 013	1 036 388	24 484	45 597
Intergovernmental expenditure	26 016	1 530	6 542	27 014	74 029	50 442	-	-
Direct general expenditure	975 152	138 703	250 570	946 294	1 268 984	985 924	24 484	45 597
Current operation	799 048	99 750	123 348	763 783	948 093	818 784	18 811	42 542
Capital outlay	113 378	28 585	35 829	113 499	271 925	95 444	5 795	2 555
Construction	102 853	20 713	35 033	104 904	215 161	53 183	5 530	2 451
Land and existing structures	1 881	3 856	-	1 534	25 849	9 903	-	-
Equipment	8 664	3 996	796	7 081	31 115	32 358	265	104
Assistance and subsidies	-	-	3 979	-	-	-	-	-
Interest on general debt	62 726	10 388	87 414	69 012	48 966	71 716	78	500
General expenditure by function:								
Education services:								
Education[2]	3 034	296	804	451 170	689 995	503 284	7 965	-
Elementary and secondary education	3 034	296	804	378 210	631 999	473 693	7 965	-
Higher education	-	-	-	72 960	57 996	29 591	-	-
Libraries	-	-	2 655	20 893	17 263	14 345	-	-
Social services and income maintenance:								
Public welfare	151	9 992	9 838	6 638	12 715	7 669	-	-
Categorical cash assistance	-	-	-	-	-	-	-	-
Other cash assistance	-	-	3 979	-	-	-	-	-
Vendor payments—medical	-	-	2 787	3 548	-	-	-	-
Vendor payments—other	-	-	107	-	-	-	-	-
Welfare institutions	-	-	-	-	-	-	-	-
Other	151	9 992	2 966	3 092	12 715	7 669	-	-
Hospitals	325 380	-	3 725	-	-	-	-	12 584
Own hospitals	325 380	-	3 725	-	-	-	-	12 514
Other hospitals	-	-	-	-	-	-	-	-
Health	10 498	12 528	17 244	41 841	46 812	20 585	-	-
Transportation:								
Highways	78 122	15 197	3 362	49 034	85 645	31 232	330	503
Air transportation	-	-	26 209	-	-	-	-	-
Water transport and terminals	-	-	451	-	-	-	-	-
Parking facilities	-	-	-	969	20 954	2 715	-	-
Transit subsidies	2 000	-	7 018	-	42 226	42 226	-	-

Table 7. **Finances of Individual County Governments Having 500,000 Population or More: 1987-88**—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Illinois		Kentucky—	Maryland			Massachusetts	
	Cook	Du Page	Jefferson	Baltimore	Montgomery	Prince Georges	Essex	Middlesex
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	30 980	8 890	20 438	58 039	66 089	60 124	-	-
Fire protection	-	-	355	33 508	50 879	30 156	-	-
Correction	103 947	7 806	18 394	8 037	11 240	15 835	4 878	13 512
Protective inspection and regulation	2 277	-	787	4 152	1 379	5 279	-	-
Environment and housing:								
Sewerage	-	15 483	-	55 573	1 961	5 661	-	-
Capital outlay	-	8 944	-	27 027	1 914	106	-	-
Solid waste management	-	-	-	28 610	24 054	27 266	-	-
Parks and recreation	40 906	11 662	4 807	13 954	73 226	61 710	-	-
Housing and community development	13 071	3 017	3 594	14 535	27 193	22 153	-	-
Natural resources	143	-	1 204	1 431	2 266	1 061	-	-
Governmental administration:								
Financial administration	39 404	4 833	6 092	8 884	10 622	17 396	1 801	973
Judicial and legal	205 619	9 265	4 673	10 460	13 658	17 558	590	-
General public buildings	28 070	4 124	2 662	22 903	33 881	11 635	4 019	6 851
Other governmental administration	14 318	3 619	4 963	4 874	11 263	6 945	2 005	4 296
Interest on general debt	62 728	10 388	87 414	69 012	48 986	71 716	78	500
General expenditure, n.e.c.	40 322	25 133	33 442	73 091	71 748	59 818	2 820	6 408
Utility expenditure	-	2 209	-	-	29 663	-	-	-
Employee retirement expenditure[3]	48 269	-	-	32 851	-	11 814	8 344	25 588
Exhibit—Total expenditure for salaries and wages	544 168	54 159	64 804	523 564	661 476	530 734	11 434	29 203
Gross debt outstanding	781 142	203 790	1 263 226	1 133 055	753 619	1 016 021	835	7 790
Long-term debt outstanding	573 142	203 790	1 257 520	1 133 055	746 619	998 021	835	7 370
General debt	573 142	201 552	1 257 520	1 133 055	746 619	998 021	835	7 370
Education	-	-	-	42 394	10 405	33 075	-	-
Other and unallocable	573 142	201 552	1 257 520	1 090 661	736 214	964 946	835	7 370
Utility debt	-	2 238	-	-	-	-	-	-
Water supply systems	-	2 238	-	-	-	-	-	-
Electric power systems	-	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	-	-	-
Short-term debt outstanding	208 000	-	5 706	-	7 000	18 000	-	420
Long-term debt issued	-	126 780	12 640	176 715	170 245	62 530	-	-
Full faith and credit	-	126 780	-	176 715	134 870	59 530	-	-
General purpose	-	126 780	-	176 715	134 870	59 530	-	-
Utility	-	-	-	-	-	-	-	-
Nonguaranteed	-	-	12 640	-	35 375	3 000	-	-
General purpose	-	-	12 640	-	35 375	3 000	-	-
Utility	-	-	-	-	-	-	-	-
Long-term debt retired	45 440	9 284	65 370	43 180	86 116	61 551	520	2 495
General purpose	45 440	9 164	65 370	43 180	86 116	61 551	520	2 495
Utility	-	120	-	-	-	-	-	-
Borrowing, total	84 000	126 780	17 252	176 715	177 245	80 530	-	-
Debt redemption, total	45 440	9 284	65 370	43 180	86 116	61 551	520	2 615
Refunding issues of long-term debt	-	-	-	-	-	-	-	-
Long-term debt refunded	-	-	-	-	-	-	-	-
Net long-term debt outstanding	325 869	168 918	333 004	582 330	595 063	277 872	835	7 370
Cash and security holdings	1 807 570	247 678	1 000 086	1 371 432	421 832	1 269 124	41 073	151 378
Employee retirement	1 096 024	-	-	706 590	-	304 888	35 404	131 192
Other	511 546	247 678	1 000 086	664 842	421 832	964 236	5 669	20 186
By purpose:								
Offsets of debt	247 473	34 874	924 516	550 725	151 558	720 149	-	-
Bond funds	64 731	107 609	42 839	2 106	39 419	106 576	-	-
Other	199 342	105 195	32 931	112 011	230 858	137 511	5 669	20 186

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.		Michigan			Minnesota—	Missouri	
	Norfolk	Worcester	Macomb	Oakland	Wayne	Hennepin	Jackson	St. Louis
Population, 1988	602 548	681 067	697 181	1 025 785	2 174 950	987 887	636 350	993 184
Revenue, total	**43 887**	**35 624**	**213 703**	**386 805**	**882 827**	**674 133**	**108 237**	**357 08**
General revenue	32 102	22 585	188 928	334 501	579 711	674 123	104 927	347 50
Intergovernmental revenue	12 829	3 205	117 326	155 156	264 262	305 481	16 793	32 24
From State government	12 829	2 884	77 485	95 838	206 478	278 719	6 697	24 82
Education	1 943	-	-	-	-	-	-	
Highways	-	-	23 926	42 459	67 234	10 945	79	10 83
Public welfare	7 044	-	5 451	23 288	12 241	197 606	-	2 08
Health and hospitals	-	-	13 354	6 925	77 082	15 329	-	1 25
Housing and community development	-	-	-	-	-	-	-	
General local government support	-	-	9 021	13 090	35 703	42 307	404	1 74
Other and unallocable	3 842	2 884	22 731	10 076	14 218	12 532	6 214	8 93
From Federal Government	-	304	7 323	11 883	36 783	13 535	3 584	6 92
From local governments	-	17	32 518	47 435	21 021	13 227	6 532	50
General revenue from own sources	19 273	19 380	89 602	179 345	315 449	368 642	88 134	315 25
Taxes	6 863	9 996	43 186	89 575	141 979	216 860	66 396	266 23
Property	6 823	9 856	40 104	82 444	137 294	214 528	34 795	84 93
General sales	-	-	-	-	-	-	27 749	143 37
Selective sales	-	-	-	-	-	-	3 285	31 52
Alcoholic beverages	-	-	-	-	-	-	-	
Motor fuels	-	-	-	-	-	-	-	
Public utilities	-	-	-	-	-	-	-	21 94
Tobacco products	-	-	-	-	-	-	3 285	5 27
Other	-	-	-	-	-	-	-	4 30
Income taxes	-	-	-	-	-	-	-	
Motor vehicle licenses	-	-	-	-	-	1 182	-	
Other	40	140	3 082	7 131	4 685	1 150	587	6 40
Charges and miscellaneous general revenue	12 410	9 384	26 418	89 770	173 470	151 782	21 738	49 02
Current charges	10 082	8 458	9 883	24 787	119 987	106 928	5 764	15 36
Education	486	-	-	-	-	-	-	
School lunch sales (gross)	-	-	-	-	-	-	-	
Other local school charges	486	-	-	-	-	-	-	
Higher education	-	-	-	-	-	-	-	
Highway	-	-	43	1 917	1 586	-	-	87
Hospital	6 503	5 665	-	1 948	-	90 767	-	
Sewerage	-	-	-	6 701	41 935	-	-	
Solid waste management	-	-	-	-	-	-	-	
Parks and recreation	501	-	182	3 734	1 190	-	2 414	1 45
Housing and community development	-	-	-	-	-	-	-	
Airport	-	-	-	1 102	61 158	-	-	4 01
Water transport and terminal	-	-	-	-	-	-	-	
Parking facility	-	-	88	-	-	675	-	
Miscellaneous commercial activity	-	-	-	190	-	-	-	
Other	2 590	2 793	9 570	9 175	14 118	15 486	3 350	9 03
Special assessments	-	-	-	44 329	12 478	9	-	
Sale of property	1 730	-	-	41	2 348	3 002	-	
Housing and community development	-	-	-	-	-	-	-	
Other	1 730	-	-	41	2 348	3 002	-	
Interest earnings	484	298	12 953	16 073	21 444	33 083	15 880	29 52
Fines and forfeits	-	-	236	1 916	-	1 159	-	1 06
Other and unallocable	114	628	3 344	2 644	17 217	7 601	94	3 07
Utility and liquor store revenue	-	-	-	4 947	3 354	-	-	
Employee-retirement revenue[1]	11 765	13 039	26 775	18 357	79 762	-	1 310	9 57
Expenditure, total	**43 588**	**36 470**	**170 136**	**341 883**	**884 849**	**677 018**	**102 221**	**342 52**
General expenditure	31 789	23 178	165 972	319 677	617 508	677 018	101 882	339 93
Intergovernmental expenditure	-	75	11 951	6 068	38 659	24 383	155	107 74
Direct general expenditure	31 789	23 103	154 021	313 609	578 839	652 655	101 527	232 19
Current operation	27 482	22 392	123 897	264 488	447 242	474 373	67 000	181 97
Capital outlay	3 525	599	23 902	24 820	98 180	35 094	14 891	44 04
Construction	3 058	298	19 499	21 886	83 343	30 420	12 706	18 54
Land and existing structures	74	-	-	2 289	45	1 015	9	21 12
Equipment	393	301	4 403	633	14 772	3 659	1 976	4 37
Assistance and subsidies	-	-	230	380	-	129 408	-	
Interest on general debt	762	112	5 992	23 921	33 437	13 780	19 836	26 18
General expenditure by function:								
Education services:								
Education[2]	5 435	-	-	2 997	-	-	-	1 83
Elementary and secondary education	5 435	-	-	2 997	-	-	-	1 80
Higher education	-	-	-	-	-	-	-	3
Libraries	-	-	1 681	1 792	1 616	18 860	-	
Social services and income maintenance:								
Public welfare	-	-	12 038	2 753	44 716	280 582	3 582	
Categorical cash assistance	-	-	-	-	-	96 321	-	
Other cash assistance	-	-	230	380	-	33 087	-	
Vendor payments—medical	-	-	948	1 520	29 275	3 102	-	
Vendor payments—other	-	-	1 671	221	-	-	-	
Welfare institutions	-	-	-	-	-	-	-	
Other	-	-	9 189	832	15 441	128 072	3 582	
Hospitals	12 959	5 741	-	6 121	13 570	138 060	8 706	13
Own hospitals	12 959	5 741	-	4 578	11	137 713	-	
Other hospitals	-	-	-	1 543	13 559	347	8 706	13
Health	-	-	24 378	39 529	97 505	58 777	2 898	23 78
Transportation:								
Highways	462	796	28 731	56 945	82 585	39 783	5 621	48 96
Air transportation	-	-	-	1 078	87 780	-	-	4 44
Water transport and terminals	-	-	-	-	151	-	-	
Parking facilities	-	-	32	-	-	10	-	
Transit subsidies	-	-	-	-	-	-	-	30 00

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Massachusetts—Con.		Michigan			Minnesota—	Missouri	
	Norfolk	Worcester	Macomb	Oakland	Wayne	Hennepin	Jackson	St. Louis
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	-	-	7 848	15 443	13 924	11 257	3 338	30 883
Fire protection	-	-	-	-	-	-	-	-
Correction	5 286	9 202	13 457	38 177	59 099	38 744	15 063	11 450
Protective inspection and regulation	-	-	-	-	-	-	-	3 364
Environment and housing:								
Sewerage	-	-	13 013	35 064	55 439	-	9 248	-
Capital outlay	-	-	1 898	-	20 846	-	8 265	-
Solid waste management	-	-	-	528	-	2 071	-	-
Parks and recreation	398	-	455	8 358	3 190	6 447	8 129	11 907
Housing and community development	-	-	1 296	4 377	2 952	-	-	4 908
Natural resources	-	92	2 735	7 969	6 741	801	188	193
Governmental administration:								
Financial administration	365	540	4 314	12 910	19 718	17 538	6 675	12 299
Judicial and legal	-	-	16 827	26 967	58 937	37 953	8 638	13 725
General public buildings	1 580	1 641	3 373	12 892	3 012	9 923	2 562	22 900
Other governmental administration	2 126	1 945	3 859	8 728	8 804	8 149	2 320	4 210
Interest on general debt	782	112	5 992	23 921	33 437	13 780	19 836	26 160
General expenditure, n.e.c.	2 398	3 109	26 145	13 128	24 354	14 303	4 900	88 901
Utility expenditure	-	-	189	15 783	4 299	-	-	-
Employee retirement expenditure[3]	11 819	13 292	3 975	6 253	63 042	-	539	2 589
Exhibit—Total expenditure for salaries and wages	15 971	13 929	50 308	128 162	156 764	231 584	33 184	95 358
Gross debt outstanding	7 195	1 748	107 432	430 484	624 073	217 820	291 008	403 469
Long-term debt outstanding	7 195	1 748	107 432	430 484	564 073	217 820	291 008	387 169
General debt	7 195	1 748	104 192	404 779	551 308	217 820	291 008	387 169
Education	5 045	-	-	-	-	-	-	-
Other and unallocable	2 150	1 748	104 192	404 779	551 308	217 820	291 008	387 169
Utility debt	-	-	3 240	25 705	12 765	-	-	-
Water supply systems	-	-	3 240	25 705	12 765	-	-	-
Electric power systems	-	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	-	-	-
Short-term debt outstanding	-	-	-	-	60 000	-	-	16 300
Long-term debt issued	-	500	21 168	22 525	58 500	35 234	9 000	83 600
Full faith and credit	-	500	21 168	16 625	58 500	35 234	-	-
General purpose	-	500	21 168	16 625	58 500	35 234	-	-
Utility	-	-	-	-	-	-	-	-
Nonguaranteed	-	-	-	5 900	-	-	9 000	83 600
General purpose	-	-	-	5 900	-	-	9 000	83 600
Utility	-	-	-	-	-	-	-	-
Long-term debt retired	700	210	27 180	27 552	60 314	6 730	13 559	20 925
General purpose	700	210	26 875	25 552	59 594	6 730	13 559	20 925
Utility	-	-	305	2 000	720	-	-	-
Borrowing, total	-	500	21 168	22 525	118 500	35 234	9 000	83 600
Debt redemption, total	1 450	210	27 180	27 552	60 314	6 730	13 559	21 825
Refunding issues of long-term debt	-	-	-	-	-	-	-	-
Long-term debt refunded	-	-	-	-	-	-	-	-
Net long term debt outstanding	7 195	1 748	97 049	402 214	502 737	53 983	175 191	70 234
Cash and security holdings	72 404	78 321	247 870	419 365	981 934	406 451	190 919	532 351
Employee retirement	66 598	75 708	163 052	247 734	579 201	-	18 093	63 049
Other	5 806	2 613	84 818	171 631	382 733	406 451	172 826	469 302
By purpose:								
Offsets of debt	-	-	10 383	28 270	61 336	183 857	115 817	316 935
Bond funds	-	-	18 501	45 613	136 054	52 987	-	33 684
Other	5 806	2 613	55 934	97 748	183 343	189 607	57 009	118 683

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Nevada—Clark	New Jersey					
		Bergen	Essex	Hudson	Middlesex	Monmouth	Union
Population, 1986	574 614	837 084	842 053	551 839	638 322	542 747	504 09
Revenue, total	**679 380**	**316 875**	**502 793**	**254 849**	**267 625**	**238 159**	**220 04**
General revenue	621 879	316 875	501 400	254 849	267 625	238 157	220 04
Intergovernmental revenue	165 981	57 194	237 907	127 811	72 779	81 609	81 19
From State government	113 687	51 353	226 121	122 753	62 573	55 420	68 55
Education	–	22 087	17 249	11 919	18 919	13 177	9 99
Highways	8 984	–	320	2	17	5	3
Public welfare	–	12 948	158 994	95 519	26 091	27 237	38 19
Health and hospitals	1 121	1 436	32 147	3 192	1 819	669	2 46
Housing and community development	–	86	–	–	–	–	
General local government support	99 629	31	1 790	–	–	320	
Other and unallocable	3 953	14 767	15 621	12 121	15 737	14 012	17 86
From Federal Government	27 530	1 766	8 231	3 498	4 434	5 879	4 81
From local governments	24 764	4 075	3 555	1 560	5 772	310	7 83
General revenue from own sources	455 898	259 681	263 493	127 038	194 846	176 548	138 85
Taxes	177 912	155 156	223 908	97 340	148 482	118 859	104 72
Property	83 187	150 496	221 801	97 335	144 905	111 795	102 78
General sales	–	–	–	–	–	–	
Selective sales	47 842	–	–	–	–	–	
Alcoholic beverages	–	–	–	–	–	–	
Motor fuels	12 515	–	–	–	–	–	
Public utilities	1 279	–	–	–	–	–	
Tobacco products	–	–	–	–	–	–	
Other	34 048	–	–	–	–	–	
Income taxes	–	–	–	–	–	–	
Motor vehicle licenses	–	–	–	–	–	–	
Other	46 883	4 660	2 017	5	3 587	7 064	1 93
Charges and miscellaneous general revenue	277 986	104 525	39 585	29 698	46 354	57 689	34 12
Current charges	207 463	95 920	34 246	21 161	34 401	44 811	29 60
Education	–	13 218	7 544	3 262	9 884	12 919	12 57
School lunch sales (gross)	–	41	–	–	–	–	4 69
Other local school charges	–	2 990	131	107	385	1 042	45
Higher education	–	10 187	7 413	3 155	9 519	11 877	7 42
Highway	225	–	25	–	–	–	
Hospital	59 315	69 812	14 989	11 357	17 559	–	8 11
Sewerage	35 851	–	–	–	–	–	
Solid waste management	–	–	–	–	–	12 307	
Parks and recreation	6 701	2 977	2 737	158	766	4 231	3 13
Housing and community development	–	–	–	–	–	–	
Airport	85 095	–	–	–	–	–	
Water transport and terminal	–	–	–	–	–	–	
Parking facility	348	–	–	7	241	–	
Miscellaneous commercial activity	–	–	–	–	–	–	
Other	19 928	9 913	8 951	6 377	5 951	15 354	5 77
Special assessments	1 310	–	–	–	–	–	
Sale of property	–	–	10	–	–	–	
Housing and community development	–	–	–	–	–	–	
Other	–	–	10	–	–	–	
Interest earnings	57 069	6 181	2 312	3 249	6 302	9 655	3 30
Fines and forfeits	5 765	1 341	2 385	3 854	2 224	2 760	5
Other and unallocable	6 379	1 083	632	1 334	3 427	463	1 16
Utility and liquor store revenue	57 501	–	–	–	–	–	
Employee-retirement revenue[1]	–	–	1 393	–	–	2	
Expenditure, total	**688 830**	**321 923**	**532 471**	**242 595**	**287 165**	**251 206**	**233 52**
General expenditure	602 225	321 923	522 790	242 595	287 165	251 167	233 41
Intergovernmental expenditure	3 351	12 843	20 203	22 018	11 920	14 505	14 34
Direct general expenditure	598 874	309 080	502 587	220 577	275 245	236 662	219 07
Current operation	405 350	249 437	324 355	154 075	204 333	182 699	166 26
Capital outlay	102 576	39 600	17 293	4 588	41 208	21 084	22 16
Construction	68 012	36 008	10 751	4 408	37 511	12 680	17 43
Land and existing structures	26 298	599	75	–	1 585	375	
Equipment	8 266	2 993	6 467	180	2 132	8 029	4 72
Assistance and subsidies	–	7 074	148 044	59 095	17 805	22 935	27 09
Interest on general debt	90 948	12 969	12 895	2 939	11 899	9 944	3 53
General expenditure by function:							
Education services:							
Education[2]	–	86 251	84 941	28 170	62 569	50 620	47 83
Elementary and secondary education	–	35 599	32 603	15 212	26 172	13 765	13 67
Higher education	–	30 652	32 338	12 958	36 397	36 855	33 95
Libraries	–	–	–	–	–	3 744	
Social services and income maintenance:							
Public welfare	15 973	19 900	185 486	79 590	39 363	52 876	45 19
Categorical cash assistance	–	7 074	148 044	59 095	17 805	22 935	27 09
Other cash assistance	–	–	–	–	–	–	
Vendor payments—medical	2 676	–	–	–	4	–	
Vendor payments—other	–	705	–	–	1 049	–	
Welfare institutions	–	–	–	–	–	–	
Other	13 297	12 063	37 422	20 495	20 505	29 941	18 10
Hospitals	88 993	89 884	65 309	45 505	31 608	5 968	24 46
Own hospitals	88 993	79 427	48 817	30 658	23 355	–	13 94
Other hospitals	–	10 457	16 582	4 847	8 253	5 968	10 51
Health	9 204	7 448	3 787	2 838	10 414	7 251	3 87
Transportation:							
Highways	40 918	21 634	7 416	4 242	15 628	10 884	5 69
Air transportation	57 535	–	–	–	–	–	
Water transport and terminals	–	–	–	–	–	–	
Parking facilities	303	–	–	–	303	–	
Transit subsidies	–	355	–	–	–	–	

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Nevada—Clark	New Jersey					
		Bergen	Essex	Hudson	Middlesex	Monmouth	Union
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	65 693	10 190	13 274	5 395	3 661	3 330	3 615
Fire protection	23 209	–	–	6	147	233	11
Correction	33 052	14 322	42 130	13 189	19 768	18 564	15 832
Protective inspection and regulation	8 192	264	–	67	553	191	247
Environment and housing:							
Sewerage	33 967	–	–	–	1 859	–	–
Capital outlay	13 812	–	–	–	–	–	–
Solid waste management	–	–	247	–	971	17 119	–
Parks and recreation	40 148	10 733	14 831	3 119	10 407	13 687	7 414
Housing and community development	1 911	–	3 512	2 960	3 708	4 914	4 371
Natural resources	6 320	26	–	357	177	319	210
Governmental administration:							
Financial administration	14 488	4 974	4 790	2 265	3 001	2 273	4 895
Judicial and legal	26 453	13 817	31 995	15 655	15 563	11 551	17 068
General public buildings	9 626	8 329	7 425	4 956	3 481	4 971	5 740
Other governmental administration	6 291	4 612	5 509	2 116	2 206	2 394	2 332
Interest on general debt	90 948	12 969	12 895	2 839	11 899	9 944	3 538
General expenditure, n.e.c.	32 021	38 215	59 373	29 326	49 879	35 354	41 288
Utility expenditure	86 605	–	–	–	–	–	–
Employee retirement expenditure[3]	–	–	9 681	–	–	39	103
Exhibit—Total expenditure for salaries and wages	214 400	153 852	192 524	81 736	118 492	91 864	86 368
Gross debt outstanding	1 211 281	185 697	224 414	30 836	165 189	189 612	50 935
Long-term debt outstanding	1 208 678	185 697	179 214	30 836	141 659	137 815	50 935
General debt	1 083 267	185 697	179 214	30 836	141 659	137 815	50 935
Education	–	8 059	5 662	8 635	13 508	5 674	11 051
Other and unallocable	1 083 267	177 638	173 552	22 201	128 151	132 141	39 884
Utility debt	125 411	–	–	–	–	–	–
Water supply systems	125 411	–	–	–	–	–	–
Electric power systems	–	–	–	–	–	–	–
Gas supply systems	–	–	–	–	–	–	–
Transit systems	–	–	–	–	–	–	–
Short-term debt outstanding	2 603	–	45 200	–	23 530	31 797	–
Long-term debt issued	261 443	24 669	73 000	–	14 920	4 500	9 243
Full faith and credit	90 710	24 669	73 000	–	14 920	4 500	9 243
General purpose	75 510	24 669	73 000	–	14 920	4 500	9 243
Utility	15 200	–	–	–	–	–	–
Nonguaranteed	170 733	–	–	–	–	–	–
General purpose	170 189	–	–	–	–	–	–
Utility	544	–	–	–	–	–	–
Long-term debt retired	70 295	17 845	32 250	2 840	20 662	9 961	4 380
General purpose	64 814	17 845	32 250	2 840	20 662	9 961	4 380
Utility	5 481	–	–	–	–	–	–
Borrowing, total	261 712	24 669	48 000	–	14 920	4 500	9 243
Debt redemption, total	70 295	17 845	47 100	9 738	23 027	44 895	4 380
Refunding issues of long-term debt	–	–	25 000	–	–	–	–
Long-term debt refunded	–	–	20 750	–	–	–	–
Net long-term debt outstanding	873 195	185 697	178 295	30 836	141 659	137 815	50 467
Cash and security holdings	815 017	105 927	84 867	46 689	71 287	104 856	55 049
Employee retirement	–	–	8 248	–	–	261	–
Other	815 017	105 927	76 619	46 689	71 287	104 595	55 049
By purpose:							
Offsets of debt	335 483	–	919	–	–	–	468
Bond funds	314 794	39 041	54 607	8 910	25 748	43 884	13 552
Other	164 740	66 886	21 093	37 779	45 539	60 911	41 029

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York					Ohio		
	Erie	Monroe	Nassau	Suffolk	Westchester	Cuyahoga	Franklin	Hamil
Population, 1986	964 742	702 591	1 323 037	1 312 030	863 178	1 445 391	906 993	865 1
Revenue, total	**922 573**	**725 045**	**1 532 561**	**1 185 517**	**913 112**	**780 725**	**302 915**	**361 3**
General revenue	898 509	704 556	1 532 561	1 129 596	912 164	780 725	301 891	361 3
Intergovernmental revenue	316 555	261 819	365 263	269 333	286 161	349 729	120 501	154 8
From State government	293 183	225 648	288 406	248 721	270 254	334 750	108 219	132 2
Education	19 718	23 938	40 529	44 828	17 876	–	3 924	8 1
Highways	5 876	3 450	4 066	5 138	2 562	14 484	11 570	10 9
Public welfare	216 931	154 637	140 434	130 287	213 029	237 662	56 662	66 2
Health and hospitals	18 137	11 435	37 186	26 836	11 508	27 423	14 467	20 0
Housing and community development	–	–	–	72	–	–	–	
General local government support	6 328	2 784	2 940	3 953	1 820	36 028	15 219	23 6
Other and unallocable	26 193	29 404	63 242	37 607	23 459	19 153	4 377	3 1
From Federal Government	5 735	29 081	76 793	9 461	13 591	9 188	3 599	13 1
From local governments	17 637	7 090	64	11 151	2 316	5 791	10 683	9 4
General revenue from own sources	581 954	442 737	1 167 298	860 263	626 003	410 996	181 390	206 5
Taxes	416 533	315 411	932 144	712 791	423 445	201 907	103 185	154 9
Property	142 272	138 658	464 994	338 083	283 585	140 602	60 135	109 6
General sales	266 474	171 116	446 503	366 659	138 100	41 871	35 408	31 7
Selective sales	3 781	2 459	14 747	3 730	50	3 109	–	2 9
Alcoholic beverages	–	–	–	–	–	–	–	
Motor fuels	–	–	–	–	–	–	–	
Public utilities	–	–	–	–	–	–	–	
Tobacco products	–	–	–	–	–	–	–	
Other	3 781	2 459	14 747	3 730	50	3 109	–	2 9
Income taxes	–	–	–	–	–	–	–	
Motor vehicle licenses	1 417	1 241	–	–	–	5 191	3 779	3 3
Other	2 589	1 937	5 900	4 319	1 710	11 134	3 863	7 3
Charges and miscellaneous general revenue	165 421	127 326	235 154	147 472	202 558	209 089	78 205	51 5
Current charges	106 334	68 246	146 441	45 263	164 273	117 535	33 300	18 0
Education	13 034	18 192	25 351	17 328	11 011	–	–	
School lunch sales (gross)	–	–	–	–	–	–	–	
Other local school charges	–	–	–	–	–	–	–	
Higher education	13 034	18 192	25 351	17 328	11 011	–	–	
Highway	–	–	3 022	–	–	–	4	1
Hospital	78 548	9 345	91 621	–	95 632	104 395	–	7 0
Sewerage	2 703	23 069	3 796	4 462	–	1 306	1 488	
Solid waste management	–	2 473	–	–	17 189	–	4 490	
Parks and recreation	1 743	1 100	9 605	3 664	10 887	–	1 378	
Housing and community development	–	–	–	–	–	–	–	
Airport	–	7 910	–	512	12 033	548	–	
Water transport and terminal	–	–	–	–	–	–	–	
Parking facility	–	1 315	–	–	–	1 309	950	
Miscellaneous commercial activity	–	–	–	–	–	–	–	
Other	10 306	4 842	13 046	19 297	17 541	9 977	24 990	10 8
Special assessments	7 139	–	–	–	–	–	30	7
Sale of property	74	18	2 182	210	–	1	–	2
Housing and community development	–	–	–	–	–	–	–	
Other	74	18	2 182	210	–	1	–	2
Interest earnings	48 258	43 218	62 493	55 615	35 976	61 446	40 704	23 0
Fines and forfeits	60	1 013	3 267	8 160	118	2 777	503	5 3
Other and unallocable	3 556	14 831	20 751	38 224	2 191	27 3	3 668	4 2
Utility and liquor store revenue	24 064	20 489	–	55 921	948	–	1 024	
Employee-retirement revenue[1]	–	–	–	–	–	–	–	
Expenditure, total	**922 928**	**737 057**	**1 543 087**	**1 179 914**	**885 078**	**813 907**	**303 851**	**331 8**
General expenditure	893 034	710 255	1 526 924	1 088 601	876 953	813 907	303 298	331 8
Intergovernmental expenditure	208 155	126 554	141 613	83 713	109 023	6 666	8 700	43 0
Direct general expenditure	684 879	581 701	1 387 311	1 004 888	767 930	807 241	294 598	288 8
Current operation	446 789	348 355	1 092 977	734 031	539 887	639 384	224 906	247 8
Capital outlay	35 940	74 950	150 385	91 381	73 122	47 069	14 530	18 4
Construction	26 368	74 468	136 147	66 187	52 228	24 989	8 174	16 4
Land and existing structures	–	-896	915	12 043	15 548	7 952	1 167	
Equipment	9 572	1 378	13 323	13 151	5 346	14 128	5 189	2 0
Assistance and subsidies	137 173	103 505	38 514	86 681	116 048	77 848	13 363	15 4
Interest on general debt	64 977	54 891	105 435	92 795	38 875	42 940	41 799	6 9
General expenditure by function:								
Education services:								
Education[2]	101 589	103 881	120 324	118 880	48 284	–	4 438	13 1
Elementary and secondary education	69 465	58 621	35 354	58 415	15 078	–	4 438	13
Higher education	32 124	45 260	84 970	60 265	33 206	–	–	
Libraries	17 635	6 300	200	270	278	–	–	
Social services and income maintenance:								
Public welfare	312 033	212 069	184 151	199 482	259 483	262 885	98 592	77 0
Categorical cash assistance	90 020	73 458	30 418	82 740	79 000	–	–	
Other cash assistance	47 153	30 047	8 098	23 941	37 048	77 848	13 363	15 4
Vendor payments—medical	3 532	3 287	–	4 860	–	48 717	17 021	6 1
Vendor payments—other	3 778	511	3 473	5 736	–	12 071	–	5 9
Welfare institutions	–	–	44 678	8 813	–	6 166	–	
Other	111 805	86 326	50 268	38 407	76 287	118 083	68 208	49 4
Hospitals	98 036	32 477	169 131	–	170 062	241 275	185	52 9
Own hospitals	97 735	32 477	169 131	–	170 062	240 983	–	27 5
Other hospitals	301	–	–	–	–	292	185	25 4
Health	38 448	27 926	70 380	67 055	24 174	67 090	54 203	41 8
Transportation:								
Highways	34 630	22 275	58 032	32 761	9 543	24 769	16 196	17 0
Air transportation	–	7 781	–	623	8 264	1 538	2 250	
Water transport and terminals	–	–	–	–	–	–	–	
Parking facilities	–	1 583	–	–	–	740	187	
Transit subsidies	8 222	2 155	43 709	18 758	39 601	–	–	

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	New York					Ohio		
	Erie	Monroe	Nassau	Suffolk	Westchester	Cuyahoga	Franklin	Hamilton
General expenditure—Con.								
General expenditure by function—Con.								
Public safety:								
Police protection	16 699	22 348	283 782	225 102	13 061	8 576	6 761	12 713
Fire protection	1 025	394	3 613	2 524	541	-	-	-
Correction	29 435	27 976	88 530	49 185	52 919	43 199	20 021	24 408
Protective inspection and regulation	-	401	-	-	705	275	182	848
Environment and housing:								
Sewerage	19 183	75 999	119 100	36 654	30 684	5 868	1 795	39
Capital outlay	4 198	49 370	76 648	14 342	13 370	997	23	39
Solid waste management	-	8 840	-	-	60 625	516	2 625	79
Parks and recreation	10 867	10 686	46 532	24 206	22 298	7	3 412	2 071
Housing and community development	2 790	1 721	10 283	2 493	-	4 521	3 077	7 570
Natural resources	291	2 132	2 753	3 171	758	214	304	171
Governmental administration:								
Financial administration	9 235	7 036	14 698	15 252	12 598	17 672	8 787	9 378
Judicial and legal	14 923	14 236	29 838	28 984	14 142	48 050	18 212	22 579
General public buildings	11 178	-	26 603	22 298	5 547	2 417	5 954	14 637
Other governmental administration	6 595	7 160	14 525	22 118	6 539	5 484	4 294	3 245
Interest on general debt	64 977	54 891	105 435	92 795	38 875	42 940	41 799	8 902
General expenditure, n.e.c.	95 245	60 008	137 300	128 210	57 954	37 871	10 044	25 131
Utility expenditure	29 894	26 802	14 183	91 313	8 125	-	553	-
Employee retirement expenditure[3]	-	-	-	-	-	-	-	-
Exhibit—Total expenditure for salaries and wages	214 044	149 744	594 130	413 678	256 890	316 524	98 648	121 566
Gross debt outstanding	840 226	801 492	1 535 017	1 315 335	519 695	581 079	497 088	319 524
Long-term debt outstanding	794 647	721 148	1 444 024	1 279 935	519 695	581 079	497 088	280 822
General debt	710 867	663 925	1 444 024	1 116 765	518 810	581 079	497 088	280 822
Education	3 429	-	26 829	-	5 914	-	-	-
Other and unallocable	707 438	663 925	1 417 195	1 116 765	512 896	581 079	497 088	280 822
Utility debt	83 780	57 223	-	163 170	885	-	-	-
Water supply systems	83 780	57 223	-	163 170	885	-	-	-
Electric power systems	-	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	-	-	-
Short-term debt outstanding	45 579	80 344	90 993	35 400	-	-	-	38 702
Long-term debt issued	14 750	71 160	182 660	203 083	-	157 597	124 962	36 145
Full faith and credit	10 500	62 860	158 140	195 863	-	-	2 000	36 145
General purpose	10 500	41 520	158 140	195 863	-	-	2 000	36 145
Utility	-	21 340	-	-	-	-	-	-
Nonguaranteed	4 250	8 300	24 520	7 220	-	157 597	122 962	-
General purpose	4 250	8 300	24 520	7 220	-	157 597	122 962	-
Utility	-	-	-	-	-	-	-	-
Long-term debt retired	58 503	74 052	95 269	186 519	41 779	112 866	99 096	6 857
General purpose	55 968	55 967	95 269	183 299	41 594	112 866	99 096	6 857
Utility	2 535	18 085	-	3 220	185	-	-	-
Borrowing, total	14 750	71 160	182 660	28 588	-	81 792	52 635	36 145
Debt redemption, total	97 299	82 327	174 097	148 167	41 779	28 866	26 769	17 340
Refunding issues of long-term debt	-	-	-	174 495	-	95 805	72 327	-
Long-term debt refunded	-	-	-	133 320	-	84 000	72 327	-
Net long-term debt outstanding	415 262	273 967	1 100 204	868 455	245 339	96 836	68 626	248 708
Cash and security holdings	513 559	585 903	894 198	596 887	436 655	572 607	494 873	312 552
Employee retirement	-	-	-	-	-	-	-	-
Other	513 559	585 903	894 198	596 887	436 655	572 607	494 873	312 552
By purpose:								
Offsets of debt	379 385	447 161	343 820	411 480	274 356	484 243	426 462	32 114
Bond funds	48 126	69 072	149 131	89 624	44 846	17 281	7 513	110 279
Other	86 048	69 670	201 247	115 783	117 453	71 083	58 898	170 159

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.		Oklahoma		Oregon—	Pennsylvania	
	Montgomery	Summit	Oklahoma	Tulsa	Multnomah	Allegheny	Bucks
Population, 1988	566 291	507 792	630 300	517 015	586 990	1 373 586	522 078
Revenue, total	**282 188**	**201 458**	**139 299**	**91 029**	**179 994**	**618 309**	**126 273**
General revenue	266 411	197 725	138 722	87 002	179 584	585 353	115 770
Intergovernmental revenue	110 740	72 659	12 812	13 405	63 378	272 783	42 744
From State government	82 918	66 415	10 423	7 502	47 469	257 634	42 656
Education	5 168	1 588	28	-	193	1 324	-
Highways	7 650	6 755	6 785	5 549	12 476	10 904	386
Public welfare	34 796	30 826	124	48	670	40 181	15 635
Health and hospitals	12 206	10 416	571	558	26 903	101 901	19 025
Housing and community development	-	-	-	-	-	5 345	1 566
General local government support	12 118	9 591	559	-	2 678	2 819	711
Other and unallocable	10 978	7 259	2 356	1 347	4 549	95 380	5 347
From Federal Government	12 180	1 832	909	1 035	13 024	14 772	86
From local governments	15 662	4 412	1 480	4 868	2 883	157	-
General revenue from own sources	155 671	125 066	125 910	73 597	116 218	312 580	73 026
Taxes	74 580	72 767	70 668	42 016	100 379	219 526	56 326
Property	46 901	48 868	49 155	41 448	74 935	214 130	55 810
General sales	19 903	15 436	21 120	-	-	-	-
Selective sales	1 601	786	-	-	10 270	3 763	-
Alcoholic beverages	-	-	-	-	-	-	-
Motor fuels	-	-	-	-	7 106	-	-
Public utilities	-	-	-	-	749	-	-
Tobacco products	-	-	-	-	-	-	-
Other	1 601	786	-	-	2 415	3 763	-
Income taxes	-	-	-	-	-	-	-
Motor vehicle licenses	1 926	2 551	-	-	3 557	-	-
Other	4 329	5 326	393	568	11 617	1 633	516
Charges and miscellaneous general revenue	81 111	52 299	55 242	31 581	15 839	93 064	16 700
Current charges	34 039	30 613	14 211	10 575	9 695	69 869	9 664
Education	-	-	-	-	-	-	-
School lunch sales (gross)	-	-	-	-	-	-	-
Other local school charges	-	-	-	-	-	-	-
Higher education	-	-	-	-	-	-	-
Highway	-	200	40	-	187	-	-
Hospital	-	13 909	-	-	-	10 055	-
Sewerage	15 565	9 381	-	-	151	-	-
Solid waste management	9 556	-	-	-	-	44	-
Parks and recreation	333	-	-	4 632	1 889	2 201	471
Housing and community development	-	-	-	-	-	316	-
Airport	-	-	-	-	-	40 175	-
Water transport and terminal	-	-	-	-	-	-	-
Parking facility	373	-	-	156	421	3	-
Miscellaneous commercial activity	-	-	-	-	-	-	-
Other	8 212	7 123	14 171	5 787	7 047	17 073	9 213
Special assessments	1 344	2 180	-	29	585	-	-
Sale of property	-	-	53	17	37	2	-
Housing and community development	-	-	-	-	-	-	-
Other	-	-	53	17	37	2	-
Interest earnings	32 576	14 774	40 098	18 047	3 781	17 841	4 586
Fines and forfeits	1 318	391	2	-	487	2 503	-
Other and unallocable	11 834	4 341	879	2 649	1 274	2 849	2 450
Utility and liquor store revenue	15 787	3 733	188	-	-	-	-
Employee-retirement revenue[1]	-	-	409	4 027	-	32 956	10 503
Expenditure, total	**294 799**	**208 306**	**139 437**	**80 138**	**178 613**	**543 219**	**120 226**
General expenditure	276 990	203 062	136 952	78 401	178 613	521 095	117 026
Intergovernmental expenditure	12 703	6 951	14 803	8 899	3 208	35 228	9 660
Direct general expenditure	264 287	196 111	122 149	69 502	175 405	485 867	107 356
Current operation	198 108	155 725	54 583	49 563	166 804	407 550	97 721
Capital outlay	32 087	15 672	31 841	3 273	7 943	44 372	7 021
Construction	27 982	12 964	26 359	168	4 486	36 715	5 902
Land and existing structures	259	200	1 757	3 105	1 430	416	1 119
Equipment	4 248	2 508	1 725	-	2 027	5 239	-
Assistance and subsidies	9 534	11 141	-	742	-	-	-
Interest on general debt	24 560	13 573	35 725	15 824	658	33 945	2 617
General expenditure by function:							
Education services:							
Education[2]	7 482	1 625	9 679	9 422	1 415	18 420	4 585
Elementary and secondary education	7 482	1 625	9 679	9 422	1 415	2 349	-
Higher education	-	-	-	-	-	16 071	4 585
Libraries	-	1 414	8 209	6 232	11 789	3 925	4 381
Social services and income maintenance:							
Public welfare	58 586	59 036	2 927	1 129	310	45 118	17 524
Categorical cash assistance	-	-	-	-	-	-	-
Other cash assistance	9 534	11 141	-	742	-	-	-
Vendor payments—medical	14 709	9 824	322	-	-	-	-
Vendor payments—other	-	-	83	-	-	452	-
Welfare institutions	1 025	-	437	-	-	-	-
Other	33 320	38 071	2 085	387	310	44 664	17 524
Hospitals	-	11 968	-	-	-	59 023	-
Own hospitals	-	11 968	-	-	-	47 348	-
Other hospitals	-	-	-	-	-	11 675	-
Health	47 715	39 188	5 658	7 295	43 791	83 054	22 586
Transportation:							
Highways	13 583	9 050	10 835	6 620	21 441	26 484	556
Air transportation	-	-	-	-	-	35 664	-
Water transport and terminals	-	-	-	-	-	-	-
Parking facilities	262	-	-	-	-	-	-
Transit subsidies	-	-	-	-	-	-	1 661

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Ohio—Con.		Oklahoma		Oregon—Multnomah	Pennsylvania	
	Montgomery	Summit	Oklahoma	Tulsa		Allegheny	Bucks
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	9 709	2 649	2 666	4 975	15 483	12 618	272
Fire protection	–	–	–	–	–	325	308
Correction	25 652	11 348	26 935	1 489	20 011	24 280	14 363
Protective inspection and regulation	687	370	–	317	–	256	309
Environment and housing:							
Sewerage	16 438	17 090	–	–	90	–	38
Capital outlay	2 133	5 437	–	–	–	–	–
Solid waste management	17 911	89	–	–	–	31	–
Parks and recreation	2 920	524	–	2 933	2 656	14 761	2 584
Housing and community development	2 431	1 403	1 193	–	1 790	18 585	1 707
Natural resources	–	107	270	2 971	488	1 015	290
Governmental administration:							
Financial administration	7 505	6 384	5 338	6 747	12 533	15 289	3 941
Judicial and legal	19 984	10 151	10 914	4 257	12 684	41 446	17 067
General public buildings	2 923	5 747	6 228	3 425	7 812	9 859	1 877
Other governmental administration	4 336	1 744	1 650	4 259	2 548	9 983	2 228
Interest on general debt	24 560	13 573	35 725	15 824	658	33 945	2 617
General expenditure, n.e.c.	14 294	9 642	8 725	506	23 136	66 820	18 148
Utility expenditure	17 809	3 244	316	–	–	–	–
Employee retirement expenditure[3]	–	–	2 189	1 737	–	21 124	3 202
Exhibit—Total expenditure for salaries and wages	81 800	59 253	27 537	33 474	59 570	186 030	42 071
Gross debt outstanding	358 155	150 400	432 285	187 017	2 024	533 188	43 416
Long-term debt outstanding	351 389	125 220	432 285	187 017	2 014	533 188	43 416
General debt	307 543	122 400	431 224	187 017	2 014	533 188	43 416
Education	–	–	–	–	–	6 797	–
Other and unallocable	307 543	122 400	431 224	187 017	2 014	526 391	43 416
Utility debt	43 846	2 820	1 061	–	–	–	–
Water supply systems	43 846	2 820	1 061	–	–	–	–
Electric power systems	–	–	–	–	–	–	–
Gas supply systems	–	–	–	–	–	–	–
Transit systems	–	–	–	–	–	–	–
Short-term debt outstanding	6 766	25 180	–	–	10	–	–
Long-term debt issued	–	25 352	65 898	–	–	279 935	9 355
Full faith and credit	–	18 380	–	–	–	267 870	–
General purpose	–	18 380	–	–	–	267 870	–
Utility	–	–	–	–	–	–	–
Nonguaranteed	–	6 972	65 898	–	–	12 065	–
General purpose	–	6 332	65 898	–	–	12 065	–
Utility	–	640	–	–	–	–	–
Long-term debt retired	15 346	8 411	86 986	11 002	453	269 127	2 206
General purpose	14 306	8 216	86 846	11 002	453	269 127	2 206
Utility	1 040	195	140	–	–	–	–
Borrowing, total	5 293	25 352	12 620	–	10	67 751	9 355
Debt redemption, total	15 346	26 711	36 338	11 002	453	31 536	2 206
Refunding issues of long-term debt	–	–	53 278	–	–	212 184	–
Long-term debt refunded	–	–	50 650	–	–	237 601	–
Net long-term debt outstanding	112 471	35 252	6 694	–	593	472 019	41 830
Cash and security holdings	387 300	132 069	566 172	251 261	41 354	413 789	100 539
Employee retirement	–	–	34 057	49 671	–	172 726	61 908
Other	387 300	132 069	532 115	201 590	41 354	241 063	38 631
By purpose:							
Offsets of debt	238 918	89 968	425 591	187 017	1 421	61 175	1 786
Bond funds	52 258	–	–	–	4 725	50 071	6 437
Other	96 124	42 101	106 524	14 573	35 208	129 817	30 408

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania—Con.		Tennessee—	Texas			
	Delaware	Montgomery	Shelby	Bexar	Dallas	El Paso	Harri
Population, 1986	560 571	672 069	809 561	1 169 081	1 833 095	561 490	2 798 29
Revenue, total	**204 302**	**215 803**	**886 596**	**299 325**	**462 111**	**99 787**	**999 67**
General revenue	190 527	203 611	670 782	299 325	462 111	99 787	999 67
Intergovernmental revenue	80 105	56 798	126 246	33 976	67 900	26 233	84 51
From State government	71 668	55 837	99 482	24 061	45 934	15 701	58 01
Education	–	–	43 207	–	–	–	19
Highways	814	1 131	16 342	138	342	79	1 09
Public welfare	28 516	19 745	3 981	6 082	12 436	5 068	16 27
Health and hospitals	22 481	30 256	4 995	10 657	15 474	6 283	17 67
Housing and community development	561	60	1 129	–	–	–	–
General local government support	727	791	9 890	1 894	5 071	538	5 31
Other and unallocable	18 569	3 854	19 918	5 290	12 611	3 733	17 46
From Federal Government	7 786	33	9 253	2 136	2 714	3 372	7 79
From local governments	851	926	17 531	7 779	19 252	7 160	18 71
General revenue from own sources	110 422	146 815	544 536	265 349	394 211	73 554	915 18
Taxes	60 541	62 212	328 657	132 944	238 091	44 419	560 62
Property	60 538	61 907	169 595	121 290	216 202	39 919	529 08
General sales	–	–	136 974	–	–	–	–
Selective sales	–	–	4 141	3 429	7 766	1 541	13 26
Alcoholic beverages	–	–	782	–	–	–	–
Motor fuels	–	–	–	–	–	–	–
Public utilities	–	–	–	404	1 125	146	1 82
Tobacco products	–	–	73	–	–	–	–
Other	–	–	3 286	3 025	6 641	1 395	11 44
Income taxes	–	–	–	–	–	–	–
Motor vehicle licenses	–	–	6 733	7 585	13 488	1 674	14 48
Other	3	306	11 214	640	635	1 285	3 81
Charges and miscellaneous general revenue	49 881	84 603	215 879	132 405	156 120	29 135	354 53
Current charges	40 169	17 374	152 434	55 167	99 664	21 720	81 71
Education	–	–	3 331	–	–	–	–
School lunch sales (gross)	–	–	3 331	–	–	–	–
Other local school charges	–	–	–	–	–	–	–
Higher education	–	–	–	–	–	–	–
Highway	–	–	–	–	142	–	91
Hospital	–	–	116 123	46 278	64 241	12 505	38 94
Sewerage	–	–	8	–	–	–	–
Solid waste management	28 366	3 635	3 110	–	–	–	–
Parks and recreation	133	–	1 823	–	–	1 241	1 12
Housing and community development	–	217	91	–	–	–	–
Airport	–	–	–	–	–	–	–
Water transport and terminal	–	–	582	–	–	–	–
Parking facility	–	312	–	–	793	–	–
Miscellaneous commercial activity	–	–	–	–	–	–	–
Other	11 670	13 210	27 366	8 889	34 488	7 974	40 73
Special assessments	–	–	–	–	–	–	–
Sale of property	–	–	–	–	–	2	49
Housing and community development	–	–	–	–	–	–	–
Other	–	–	–	–	–	2	49
Interest earnings	6 884	59 452	53 767	66 414	48 444	5 270	231 79
Fines and forfeits	2 158	3 197	1 558	6 239	6 874	878	14 92
Other and unallocable	670	4 580	8 120	2 585	1 138	1 265	25 61
Utility and liquor store revenue	–	–	–	–	–	–	–
Employee-retirement revenue[1]	13 775	12 192	15 814	–	–	–	–
Expenditure, total	**189 529**	**210 304**	**648 854**	**321 988**	**482 491**	**115 798**	**1 270 39**
General expenditure	184 576	206 295	638 545	321 988	482 491	115 798	1 270 39
Intergovernmental expenditure	9 168	12 751	196 334	5 749	75	4 068	–
Direct general expenditure	175 408	193 544	442 211	316 239	482 416	111 730	1 270 39
Current operation	153 404	125 781	360 074	199 637	367 652	86 481	640 01
Capital outlay	12 773	7 093	23 220	49 061	61 425	18 711	344 20
Construction	9 527	3 914	18 160	41 884	42 920	15 758	238 57
Land and existing structures	62	69	–	30	4 179	–	38 23
Equipment	3 184	3 110	5 060	7 147	14 326	2 953	69 38
Assistance and subsidies	–	–	–	–	42	125	–
Interest on general debt	9 231	60 670	58 917	67 541	53 297	6 413	286 17
General expenditure by function:							
Education services:							
Education[2]	–	5 267	211 978	–	–	2 664	–
Elementary and secondary education	–	–	211 932	–	–	–	–
Higher education	–	5 267	46	–	–	2 664	–
Libraries	1 610	1 767	1 117	1 329	223	104	7 33
Social services and income maintenance:							
Public welfare	34 319	23 968	3 795	2 918	8 380	3 231	11 46
Categorical cash assistance	–	–	–	–	–	–	–
Other cash assistance	–	–	–	–	42	125	–
Vendor payments—medical	–	–	858	–	69	–	–
Vendor payments—other	86	82	–	138	899	271	–
Welfare institutions	23 177	14 765	–	–	–	–	143
Other	11 056	9 141	2 937	2 780	7 370	2 835	11 32
Hospitals	–	286	146 388	106 817	183 220	45 856	262 84
Own hospitals	–	–	131 272	106 817	183 220	45 856	262 84
Other hospitals	–	286	15 116	–	–	–	–
Health	25 177	31 067	13 739	13 825	25 394	10 431	27 38
Transportation:							
Highways	1 016	2 071	9 007	18 555	27 270	2 377	264 49
Air transportation	–	–	–	–	–	–	–
Water transport and terminals	–	–	464	–	–	–	1 69
Parking facilities	–	615	–	–	–	–	–
Transit subsidies	5 582	3 552	–	–	–	–	–

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Pennsylvania—Con.		Tennessee—Con.	Texas			
	Delaware	Montgomery	Shelby	Bexar	Dallas	El Paso	Harris
General expenditure—Con.							
General expenditure by function—Con.							
Public safety:							
Police protection	3 201	551	11 755	6 949	15 662	5 520	49 670
Fire protection	45	429	3 909	438	292	10	1 190
Correction	11 698	15 680	35 179	44 944	57 037	15 099	79 846
Protective inspection and regulation	-	146	1 490	-	-	-	1 471
Environment and housing:							
Sewerage	-	519	543	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Solid waste management	29 338	10 947	2 440	-	-	-	-
Parks and recreation	765	2 293	4 823	1 333	467	4 556	28 975
Housing and community development	8 806	280	1 355	775	-	-	3 697
Natural resources	137	214	815	3 094	223	158	64 209
Governmental administration:							
Financial administration	3 065	5 897	9 618	11 751	24 434	7 286	54 695
Judicial and legal	16 956	15 429	20 519	18 108	59 024	7 890	83 719
General public buildings	2 085	4 086	5 942	5 344	11 126	1 027	14 530
Other governmental administration	1 972	3 446	9 376	2 873	6 466	902	10 807
Interest on general debt	9 231	60 670	58 917	67 541	53 297	6 413	286 177
General expenditure, n.e.c.	29 573	17 115	85 382	15 394	9 976	2 274	16 183
Utility expenditure	-	-	-	-	-	-	-
Employee retirement expenditure[3]	4 953	4 009	10 309	-	-	-	-
Exhibit—Total expenditure for salaries and wages	56 493	42 903	214 485	117 399	210 534	42 571	349 467
Gross debt outstanding	100 812	657 525	833 987	905 274	864 797	88 838	3 848 048
Long-term debt outstanding	100 812	657 525	833 987	904 914	864 797	88 838	3 848 048
General debt	100 812	657 525	833 987	904 914	864 797	88 838	3 848 048
Education	-	-	57 265	-	-	-	-
Other and unallocable	100 812	657 525	776 722	904 914	864 797	88 838	3 848 048
Utility debt	-	-	-	-	-	-	-
Water supply systems	-	-	-	-	-	-	-
Electric power systems	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-
Transit systems	-	-	-	-	-	-	-
Short-term debt outstanding	-	-	-	360	-	-	-
Long-term debt issued	-	34 375	53 805	229 031	190 880	2 700	388 810
Full faith and credit	-	-	42 150	71 875	96 515	-	211 500
General purpose	-	-	42 150	71 875	96 515	-	211 500
Utility	-	-	-	-	-	-	-
Nonguaranteed	-	34 375	11 655	157 156	94 365	2 700	157 310
General purpose	-	34 375	11 655	157 156	94 365	2 700	157 310
Utility	-	-	-	-	-	-	-
Long-term debt retired	7 607	33 870	117 902	119 678	143 838	2 492	279 821
General purpose	7 607	33 870	117 902	119 678	143 838	2 492	279 821
Utility	-	-	-	-	-	-	-
Borrowing, total	-	34 375	53 805	172 516	97 780	2 700	267 300
Debt redemption, total	7 607	33 870	117 902	62 443	30 767	2 492	181 521
Refunding issues of long-term debt	-	-	-	56 875	93 100	-	101 510
Long-term debt refunded	-	-	-	57 235	113 071	-	98 300
Net long-term debt outstanding	100 812	48 929	281 257	120 762	385 531	72 102	1 699 069
Cash and security holdings	136 158	692 898	950 304	920 853	801 801	61 776	3 378 745
Employee retirement	82 244	74 635	214 973	-	-	-	-
Other	53 914	618 263	735 331	920 853	801 801	61 776	3 378 745
By purpose:							
Offsets of debt	-	608 596	552 730	784 152	479 266	16 736	2 148 979
Bond funds	36 635	5 206	97 805	-	198 203	13 902	883 643
Other	17 279	4 461	84 796	136 701	124 332	31 138	346 123

See footnotes at end of table.

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.		Utah—Salt Lake	Virginia—Fairfax	Washington		Wisconsin—Milwaukee
	Tarrant	Travis			King	Pierce	
Population, 1986	1 101 487	550 987	702 494	710 524	1 362 294	533 331	931 951
Revenue, total	**238 201**	**128 957**	**230 862**	**1 586 345**	**550 265**	**137 951**	**721 987**
General revenue	238 201	128 957	230 862	1 448 818	550 265	137 951	619 170
Intergovernmental revenue	35 952	24 876	44 220	291 524	127 471	44 175	337 085
From State government	23 987	16 950	31 384	253 750	96 050	29 585	284 122
Education	–	–	–	201 006	–	–	–
Highways	404	2 617	3 593	–	12 823	9 271	8 781
Public welfare	5 828	1 372	1 144	15 456	33 691	–	127 947
Health and hospitals	12 614	6 610	9 978	6 823	38 789	15 837	61 648
Housing and community development	–	–	–	–	–	28	–
General local government support	2 485	1 505	–	11 437	2 155	1 094	82 202
Other and unallocable	2 656	4 846	16 649	19 026	8 592	3 357	7 080
From Federal Government	4 352	581	11 857	19 987	7 249	8 348	13 183
From local governments	7 613	7 345	1 199	17 807	24 172	6 242	39 780
General revenue from own sources	202 249	104 081	186 642	1 157 294	422 794	93 776	282 105
Taxes	107 097	57 595	140 166	869 292	235 748	59 278	106 783
Property	98 213	54 698	102 670	695 136	160 195	37 869	105 629
General sales	–	–	29 626	80 564	45 019	14 354	–
Selective sales	4 453	372	2 587	42 187	14 487	1 867	–
Alcoholic beverages	–	–	–	–	–	–	–
Motor fuels	–	–	–	–	–	–	–
Public utilities	250	–	–	37 478	1 139	377	–
Tobacco products	–	–	–	2 595	–	–	–
Other	4 203	372	2 587	2 114	13 328	1 290	–
Income taxes	–	–	–	–	–	–	–
Motor vehicle licenses	3 840	2 525	–	10 993	3 938	1 140	–
Other	591	–	5 283	80 412	12 131	4 248	1 134
Charges and miscellaneous general revenue	95 152	46 486	46 476	288 002	187 046	34 498	175 342
Current charges	40 853	17 368	25 510	185 326	137 617	16 997	162 010
Education	–	–	–	22 173	–	–	–
School lunch sales (gross)	–	–	–	17 649	–	–	–
Other local school charges	–	–	–	4 324	–	–	–
Higher education	–	–	–	–	–	–	–
Highway	436	–	275	–	1 324	299	–
Hospital	18 738	–	–	–	47 153	–	116 693
Sewerage	–	132	–	90 595	45	10 366	–
Solid waste management	–	–	7 768	39 642	53 628	1 265	–
Parks and recreation	2 112	607	7 571	1 446	9 044	1 221	19 779
Housing and community development	335	–	–	4 537	–	–	–
Airport	–	–	–	–	4 917	113	17 153
Water transport and terminal	–	–	–	–	–	–	–
Parking facility	–	164	–	35	–	–	–
Miscellaneous commercial activity	–	–	–	–	–	–	–
Other	19 232	16 465	9 896	26 898	21 506	3 733	8 385
Special assessments	–	–	–	15 520	83	5 716	–
Sale of property	–	31	884	132	423	5	45
Housing and community development	–	–	–	–	–	–	–
Other	–	31	884	132	423	5	45
Interest earnings	52 317	21 546	17 535	76 552	19 836	7 701	7 659
Fines and forfeits	1 510	–	1 581	4 436	5 938	2 631	1 219
Other and unallocable	472	7 541	966	6 036	23 149	1 448	4 409
Utility and liquor store revenue	–	–	–	44 524	–	–	30 346
Employee-retirement revenue[1]	–	–	–	93 003	–	–	72 151
Expenditure, total	**257 718**	**154 919**	**223 629**	**1 596 646**	**527 776**	**141 940**	**701 670**
General expenditure	257 718	154 919	223 629	1 502 440	527 776	141 840	596 990
Intergovernmental expenditure	–	133	17 303	15 407	118 610	1 124	180
Direct general expenditure	257 718	154 786	206 325	1 487 033	409 166	140 716	596 830
Current operation	174 463	94 926	165 354	1 188 811	301 770	112 638	454 908
Capital outlay	32 135	36 499	19 623	235 317	78 531	21 449	85 259
Construction	17 462	33 028	17 122	188 840	66 327	18 932	67 170
Land and existing structures	5 616	3 471	131	14 161	1 403	1 384	5 163
Equipment	9 057	–	2 370	32 316	10 791	1 233	12 926
Assistance and subsidies	–	–	–	5 547	237	–	40 328
Interest on general debt	51 120	23 361	21 348	57 358	28 638	6 629	16 335
By function:							
Education services:							
Education[2]	–	133	–	716 347	365	–	–
Elementary and secondary education	–	133	–	716 347	365	–	–
Higher education	–	–	–	–	–	–	–
Libraries	–	–	7 087	18 533	–	–	–
Social services and income maintenance:							
Public welfare	5 139	10 985	823	62 371	454	1 983	130 699
Categorical cash assistance	–	–	–	1 186	–	–	8 323
Other cash assistance	–	–	–	4 361	237	–	35 005
Vendor payments—medical	2	1 210	–	2 002	–	–	11 938
Vendor payments—other	600	772	–	75	–	–	434
Welfare institutions	–	–	–	–	–	–	–
Other	4 537	9 003	823	54 747	217	1 983	78 903
Hospitals	77 595	–	–	–	114 794	–	206 614
Own hospitals	77 595	–	–	–	3 026	–	206 614
Other hospitals	–	–	–	–	111 768	–	–
Health	10 961	12 599	36 673	48 979	59 337	25 189	14 441
Transportation:							
Highways	10 935	33 052	11 350	29 083	37 546	24 451	12 826
Air transportation	–	–	–	–	5 978	238	23 491
Water transport and terminals	–	–	–	–	–	–	–
Parking facilities	–	–	–	–	–	–	–
Transit subsidies	–	–	15 989	13 647	–	–	–

Table 7. Finances of Individual County Governments Having 500,000 Population or More: 1987-88—Con.

[Dollar amounts in thousands. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

Item	Texas—Con.		Utah—Salt Lake	Virginia—Fairfax	Washington		Wisconsin—Milwaukee
	Tarrant	Travis			King	Pierce	
General expenditure—Con.							
By function—Con.							
Public safety:							
Police protection	6 920	7 413	17 863	57 415	37 748	14 174	9 742
Fire protection	-	27	8 574	54 690	2 778	-	-
Correction	25 456	22 806	7 039	21 194	30 846	15 471	29 905
Protective inspection and regulation	-	-	2 578	13 343	10 796	1 421	-
Environment and housing:							
Sewerage	-	183	-	99 360	450	11 993	-
Capital outlay	-	14	-	55 935	450	2 307	-
Solid waste management	-	-	6 454	44 120	45 948	594	-
Parks and recreation	2 728	5 857	16 340	53 610	35 605	3 909	75 065
Housing and community development	4 728	-	2 502	25 286	1 982	1 885	7 681
Natural resources	255	282	3 412	1 713	6 189	1 383	396
Governmental administration:							
Financial administration	12 436	9 409	13 134	30 541	16 502	8 370	7 425
Judicial and legal	26 034	15 164	9 277	18 034	47 066	14 147	33 412
General public buildings	2 469	4 284	17 495	36 146	5 170	-	3 055
Other governmental administration	2 829	7 893	5 709	34 893	9 890	4 818	10 343
Interest on general debt	51 120	23 361	21 348	57 358	28 636	6 629	16 335
General expenditure, n.e.c.	18 093	1 471	19 987	86 797	19 714	5 217	15 581
Utility expenditure	-	-	-	53 636	-	-	75 312
Employee retirement expenditure[2]	-	-	-	40 570	-	-	28 765
Exhibit—Total expenditure for salaries and wages	94 712	55 054	77 153	744 562	166 207	48 189	263 548
Gross debt outstanding	677 122	313 400	264 073	977 330	435 764	90 458	229 319
Long-term debt outstanding	677 122	310 107	264 073	977 330	435 722	90 310	229 319
General debt	677 122	310 107	264 073	780 746	435 722	90 310	229 319
Education	-	-	-	254 075	-	-	-
Other and unallocable	677 122	310 107	264 073	526 671	435 722	90 310	229 319
Utility debt	-	-	-	196 584	-	-	-
Water supply systems	-	-	-	167 375	-	-	-
Electric power systems	-	-	-	-	-	-	-
Gas supply systems	-	-	-	-	-	-	-
Transit systems	-	-	-	29 209	-	-	-
Short-term debt outstanding	-	3 293	-	-	42	148	-
Long-term debt issued	57 300	74 531	5 584	103 607	55 323	17 185	27 224
Full faith and credit	57 300	-	-	99 948	52 746	17 185	27 224
General purpose	57 300	-	-	99 948	52 746	17 185	27 224
Utility	-	-	-	-	-	-	-
Nonguaranteed	-	-	5 584	3 659	2 577	-	-
General purpose	-	-	5 584	3 659	2 577	-	-
Utility	-	-	-	-	-	-	-
Long-term debt retired	50 463	20 871	21 713	51 206	21 800	15 498	24 400
General purpose	50 463	20 871	21 713	44 538	21 800	15 493	24 400
Utility	-	-	-	6 668	-	-	-
Borrowing, total	57 300	74 531	5 584	103 607	55 323	7 480	27 224
Debt redemption, total	50 463	20 993	21 713	51 206	22 516	15 533	24 400
Refunding issues of long-term debt	-	-	-	-	-	9 725	-
Long-term debt refunded	-	-	-	-	-	-	-
Net long-term debt outstanding	93 907	149 030	83 911	625 815	422 353	80 639	227 029
Cash and security holdings	694 436	272 531	248 791	2 046 491	289 376	84 819	660 113
Employee retirement	-	-	-	1 001 775	-	-	573 724
Other	694 436	272 531	248 791	1 044 716	289 376	84 819	76 389
By purpose:							
Offsets of debt	583 215	181 077	180 162	351 515	13 369	29 571	2 291
Bond funds	68 985	88 350	8 720	221 801	94 917	12 041	34 160
Other	42 236	23 104	59 906	471 400	181 090	42 907	39 938

Note: See appendix A for factors that deserve special attention in interpreting this table. Counties were selected in table 10 based on 1987 population; counties in tables 2, 3, and 4 were selected according to their 1987 populations.

[1]Excludes "county contributions," classified as "nonrevenue," intragovernmental transfers.
[2]Includes items not included in detail.
[3]Payments to beneficiaries including withdrawal of contributions.

Table 8. Finances of County Government-Operated Utilities, by State: 1987-88

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Total[1]				Electric power[1]			
	Revenue	Expenditure		Long-term debt outstanding	Revenue	Expenditure		Long-term debt outstanding
		Total	Capital outlay only			Total	Capital outlay only	
United States, total	**1 291 380**	**2 375 038**	**878 790**	**4 202 218**	**109 004**	**134 615**	**28 843**	**314 512**
Alabama	4 850	6 859	1 676	17 620	–	–	–	–
Alaska	4 266	54 227	25 293	223 608	2 700	22 184	8 903	80 716
Arizona	–	–	–	–	–	–	–	–
Arkansas	–	–	–	–	–	–	–	–
California	93 626	327 843	139 104	316 922	10 389	7 828	486	123 502
Colorado	1 389	3 613	669	2 642	–	–	–	–
Connecticut	–	–	–	–	–	–	–	–
Delaware	548	504	–	2 846	–	–	–	–
Florida	332 230	789 848	307 924	1 240 522	–	–	–	–
Georgia	145 773	194 781	78 489	601 903	11 212	11 700	1 158	–
Hawaii	25 771	25 423	8 390	8 184	–	–	–	–
Idaho	–	–	–	–	–	–	–	–
Illinois	13 790	15 567	5 367	22 168	–	–	–	–
Indiana	–	–	–	–	–	–	–	–
Iowa	70	140	–	–	–	–	–	–
Kansas	12	34	–	–	–	–	–	–
Kentucky	157	8 024	6 384	6 543	–	59	–	–
Louisiana	51 901	66 362	12 710	102 238	–	–	–	–
Maine	–	–	–	–	–	–	–	–
Maryland	33 568	71 560	7 606	255 665	–	–	–	–
Massachusetts	–	–	–	–	–	–	–	–
Michigan	17 624	45 681	12 723	183 343	3 354	3 680	127	–
Minnesota	555	976	60	4 331	–	–	–	–
Mississippi	2 396	2 752	158	11 524	–	–	–	–
Missouri	1 377	1 114	263	–	–	–	–	–
Montana	56	378	158	634	–	–	–	–
Nebraska	–	–	–	–	–	–	–	–
Nevada	60 058	90 220	39 472	128 400	64	64	–	19
New Hampshire	–	7	–	–	–	–	–	–
New Jersey	–	–	–	–	–	–	–	–
New Mexico	35 299	45 414	16 611	109 680	29 965	40 494	16 611	108 980
New York	113 682	196 464	81 564	326 553	–	–	–	–
North Carolina	36 196	79 586	43 030	166 050	–	–	–	–
North Dakota	–	–	–	–	–	–	–	–
Ohio	62 915	57 071	4 391	90 918	–	–	–	–
Oklahoma	158	316	–	1 061	–	–	–	–
Oregon	490	773	58	–	–	–	–	–
Pennsylvania	–	–	–	–	–	–	–	–
Rhode Island	–	–	–	–	–	–	–	–
South Carolina	3 086	4 558	1 687	534	–	–	–	–
South Dakota	–	–	–	–	–	–	–	–
Tennessee	54 279	50 858	1 596	9 045	51 340	48 606	1 556	1 295
Texas	–	–	–	–	–	–	–	–
Utah	–	–	–	–	–	–	–	–
Vermont	–	–	–	–	–	–	–	–
Virginia	153 421	174 279	54 120	386 141	–	–	–	–
Washington	1 393	6 912	2 332	3 055	–	–	–	–
West Virginia	58	478	22	–	–	–	–	–
Wisconsin	30 346	75 418	26 927	86	–	–	–	–
Wyoming	–	–	–	–	–	–	–	–

See footnotes at end of table.

Table 8. Finances of County Government-Operated Utilities, by State: 1987-88—Con.

[Amounts in dollars. Detail may not add to total because of rounding. For meaning of abbreviations and symbols, see introductory text]

State	Water supply[1]				Transit system[1]				Gas supply[1]			
		Expenditure				Expenditure				Expenditure		
	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding	Revenue	Total	Capital outlay only	Long-term debt outstanding
United States, total	**1 032 631**	**1 538 079**	**630 653**	**3 702 190**	**126 375**	**687 754**	**216 581**	**181 718**	**13 360**	**14 590**	**2 713**	**3 796**
Alabama	4 850	6 647	1 676	17 620	–	212	–	–	–	–	–	–
Alaska	1 261	26 381	16 390	112 350	305	5 682	–	30 542	–	–	–	–
Arizona	–	–	–	–	–	–	–	–	–	–	–	–
Arkansas	–	–	–	–	–	–	–	–	–	–	–	–
California	58 828	73 333	19 941	158 060	24 429	248 682	118 675	35 360	–	–	–	–
Colorado	310	313	2	1 377	1 089	3 300	867	1 265	–	–	–	–
Connecticut	–	–	–	–	–	–	–	–	–	–	–	–
Delaware	548	504	–	2 846	–	–	–	–	–	–	–	–
Florida	261 126	522 857	266 559	1 157 397	51 104	247 191	39 365	83 125	–	–	–	–
Georgia	133 710	181 050	76 686	601 903	175	476	37	–	676	1 555	808	–
Hawaii	25 566	24 877	8 383	8 184	205	546	7	–	–	–	–	–
Idaho	–	–	–	–	–	–	–	–	–	–	–	–
Illinois	13 790	15 560	5 367	22 188	–	7	–	–	–	–	–	–
Indiana	–	–	–	–	–	–	–	–	–	–	–	–
Iowa	38	37	–	–	32	103	–	–	–	–	–	–
Kansas	12	10	–	–	–	24	–	–	–	–	–	–
Kentucky	143	7 845	6 384	4 508	14	120	–	2 035	–	–	–	–
Louisiana	42 308	57 900	12 710	98 442	3	381	–	–	9 590	8 081	–	3 796
Maine	–	–	–	–	–	–	–	–	–	–	–	–
Maryland	26 714	40 209	2 157	255 569	6 954	31 351	5 449	96	–	–	–	–
Massachusetts	–	–	–	–	–	–	–	–	–	–	–	–
Michigan	12 255	35 259	12 229	193 343	2 015	6 742	388	–	–	–	–	–
Minnesota	555	961	60	4 331	–	15	–	–	–	–	–	–
Mississippi	2 396	2 752	168	11 524	–	–	–	–	–	–	–	–
Missouri	1 377	1 114	283	–	–	–	–	–	–	–	–	–
Montana	56	295	90	634	–	81	66	–	–	–	–	–
Nebraska	–	–	–	–	–	–	–	–	–	–	–	–
Nevada	59 994	90 156	39 472	129 381	–	–	–	–	–	–	–	–
New Hampshire	–	7	–	–	–	–	–	–	–	–	–	–
New Jersey	–	–	–	–	–	–	–	–	–	–	–	–
New Mexico	2 240	2 071	–	700	–	–	–	–	3 094	2 849	–	–
New York	107 298	140 970	58 611	326 553	6 386	55 494	24 953	–	–	–	–	–
North Carolina	35 756	75 423	42 990	186 050	440	1 163	40	–	–	–	–	–
North Dakota	–	–	–	–	–	–	–	–	–	–	–	–
Ohio	62 915	57 071	4 391	90 919	–	–	–	–	–	–	–	–
Oklahoma	168	318	–	1 061	–	–	–	–	–	–	–	–
Oregon	490	773	56	–	–	–	–	–	–	–	–	–
Pennsylvania	–	–	–	–	–	–	–	–	–	–	–	–
Rhode Island	–	–	–	–	–	–	–	–	–	–	–	–
South Carolina	2 759	3 835	1 682	534	327	723	5	–	–	–	–	–
South Dakota	–	–	–	–	–	–	–	–	–	–	–	–
Tennessee	2 939	2 252	40	7 750	–	–	–	–	–	–	–	–
Texas	–	–	–	–	–	–	–	–	–	–	–	–
Utah	–	–	–	–	–	–	–	–	–	–	–	–
Vermont	–	–	–	–	–	–	–	–	–	–	–	–
Virginia	151 618	166 014	54 120	336 932	1 605	8 265	–	29 209	–	–	–	–
Washington	405	1 487	227	3 055	988	3 320	–	–	–	2 105	2 105	–
West Virginia	–	–	–	–	58	478	22	–	–	–	–	–
Wisconsin	–	–	–	–	30 346	75 418	26 927	86	–	–	–	–
Wyoming	–	–	–	–	–	–	–	–	–	–	–	–

Note: Data partially based on estimates and subject to sampling variation; see text.

[1]Utility revenue does not include certain receipts, such as permits, special assessments, intergovernmental aid (primarily transit subsidies), and interest income, classified in other general revenue categories, or subsidies from parent governments. Utility expenditure includes interest on debt.

Appendix A.
Finances of Individual City-Counties Having 100,000 Population Classified as Municipalities: 1987-88

[Thousand dollars. For meaning of abbreviations and symbols, see introductory text]

State and city	General revenue		General expenditure						Debt out standing, total	Population, 1986
			All functions							
	Total	Property taxes only	Total	Current expenditure	Education	Highways	Public welfare	Hospitals		
Alaska—Anchorage	651,428	161,058	668,601	541,909	246,751	72,656	-	-	1,074,282	234,982
California—San Francisco[1]	2,048,906	387,605	1,612,658	1,450,704	40,502	10,682	198,226	224,514	1,832,157	748,959
Colorado—Denver[1]	790,101	90,501	826,899	670,374	-	30,450	90,488	67,157	1,285,411	505,035
District of Columbia—Washington	3,649,379	609,425	3,686,643	3,356,974	603,008	140,762	613,211	247,053	2,835,297	626,065
Florida—Jacksonville[1]	571,430	134,790	521,872	436,488	13	41,447	8,663	18,285	3,845,276	610,025
Georgia—Columbus[2]	91,589	23,070	78,987	66,181	-	6,594	518	3,827	81,191	180,177
Hawaii—Honolulu	542,212	258,840	545,763	436,786	-	50,978	-	5,731	508,818	816,722
Indiana—Indianapolis[2]	689,109	234,891	666,919	544,865	687	40,633	50,187	93,885	612,202	719,820
Kentucky—Lexington-Fayette[3]	172,307	15,789	187,350	135,051	-	10,050	5,283	-	413,377	213,649
Louisiana:										
Baton Rouge[2]	308,266	56,904	302,293	247,445	-	14,423	1,147	15,746	672,742	369,249
New Orleans[2]	558,774	109,736	556,203	433,293	-	40,832	16,796	-	1,028,775	554,479
Terrebonne Parish Consolidated Government	106,719	15,718	102,697	93,692	11,104	6,507	245	33,674	136,832	101,561
Maryland—Baltimore city[4]	1,578,982	386,708	1,396,471	1,127,756	428,712	159,388	551	-	1,227,947	752,803
Massachusetts—Boston[2]	1,395,567	461,072	1,315,168	1,195,529	395,157	49,781	2,303	152,035	752,060	573,604
Missouri—St. Louis city[4]	484,057	35,270	486,020	411,517	1,830	19,419	3,260	-	687,398	426,268
New York—New York City[2]	27,727,898	5,427,301	25,745,243	23,540,493	5,592,285	614,973	4,743,973	2,354,965	19,445,993	7,262,747
Pennsylvania—Philadelphia[2]	2,403,894	278,469	2,281,599	2,117,532	23,247	51,037	156,418	14,585	3,842,649	1,642,854
Tennessee—Nashville-Davidson[5]	830,508	195,637	797,408	668,147	271,914	32,454	7,510	57,377	2,374,042	473,673
Virginia:[6]										
Alexandria[4]	263,272	118,065	232,210	206,301	68,572	14,334	14,036	500	250,839	107,811
Chesapeake[4]	203,087	63,482	222,780	193,901	101,317	21,716	7,089	-	186,674	134,365
Hampton[4]	179,937	51,383	186,757	174,718	80,931	1,918	6,829	-	165,583	126,000
Newport News[4]	237,043	73,009	267,524	230,277	115,721	17,535	9,504	-	315,655	161,728
Norfolk[4]	450,847	94,214	467,981	416,662	167,585	23,905	23,690	10,729	486,941	274,845
Portsmouth[4]	170,557	38,362	182,292	169,395	71,950	7,666	13,655	-	121,392	110,988
Richmond[4]	451,186	138,972	485,853	401,835	157,087	16,731	33,367	-	546,536	217,681
Roanoke[4]	154,564	39,707	152,319	134,519	58,774	5,845	8,811	-	87,682	101,921
Virginia Beach[4]	499,050	162,603	494,643	402,622	231,769	42,758	10,371	-	438,529	333,394

[1]Officially designated a "city and county."

[2]The following are consolidated or substantially merged for governmental purposes: Columbus and Muscogee County; Indianapolis and Marion County; Baton Rouge and East Baton Rouge Parish; New Orleans and Orleans Parish; Boston and Suffolk County; New York City and the five counties—Bronx, Kings, New York, Queens, and Richmond; and Philadelphia and Philadelphia County. The cities of Chelsea and Revere and the town of Winthrop are also located within Suffolk County, but all "county" activities are financed by Boston.

[3]Officially designated as the Lexington-Fayette Urban County Government.

[4]An "independent city" (or district), not within any county, but included in many reports and listings of "county areas."

[5]Officially designated as the Metropolitan Government of Nashville and Davidson County.

[6]There are 41 independent cities in Virginia (as of Jan. 1, 1987). Only those with more than 100,000 inhabitants are shown here.

Appendix B.
Factors Affecting County Government Finances

Listed below are some factors which deserve special attention in interpreting data shown in tables 5, 6, and 7.

MARICOPA COUNTY, AZ

The long-term debt outstanding includes $1,213,539,000 of public debt for private purposes.

PIMA COUNTY, AZ

The long-term debt issued includes $283,375,000 of public debt for private purposes; the long-term debt retired amount includes $309,321,000 of public debt for private purposes; and the long-term debt outstanding at the end of the fiscal year amount includes $1,103,996,000 of public debt for private purposes.

LOS ANGELES COUNTY, CA

The amount of long-term debt outstanding at the end of the fiscal year includes $496,944 of public debt for private purposes.

ORANGE COUNTY, CA

$1,408,091 of public debt for private purposes is included in the amount of long-term debt outstanding at the end of the fiscal year.

BROWARD COUNTY, FL

Included in the amount of long-term debt outstanding at the end of the year is $858,664,000 of public debt for private purposes and $521,175,000 for resource recovery.

DADE COUNTY, FL

The amount of long-term debt issued during the year includes $557,344,000 of public debt for private purposes. The long-term debt outstanding includes $1,326,573,000 of public debt for private purposes and $634,567 of Aviation Department revenue bonds.

HILLSBOROUGH COUNTY, FL

Included in the long-term debt outstanding is $635,893,000 of public debt for private purposes.

ORANGE COUNTY, FL

$896,231,000 of public debt for private purposes is included in the total long-term debt outstanding.

JEFFERSON COUNTY, KY

Public debt for private purposes, in the amount of $887,834,000, is included in the published amount of long-term debt outstanding.

BALTIMORE COUNTY, MD

Included in the total long-term debt outstanding is $548,194,000 of public debt for private purposes.

PRINCE GEORGES COUNTY, MD

$708,444,000 of public debt for private purposes is included in the long-term debt outstanding amount.

MARYLAND AND NORTH CAROLINA COUNTY LIQUOR STORES

In the following counties in Maryland and North Carolina, utility data include county liquor store operations in the indicated amounts:

	Revenue (dollars)	Expenditure (dollars)
Montgomery County MD	95,730,000	84,345,000
Catawba County, NC	7,301,000	6,131,000
Cumberland County, NC	6,906,000	5,753,000
Durham County, NC	8,917,000	7,737,000
Mecklenburg County, NC	29,986,000	24,710,000
New Hanover County, NC	7,677,000	6,442,000
Onslow County, NC	2,890,000	2,635,000
Rowan County, NC	4,612,000	4,187,000
Wake County, NC	18,656,000	15,190,000

CLARK COUNTY, NV

The long-term debt outstanding includes $225,790,000 of public debt for private purposes and $530,136,000 of airport revenue bonds.

NASSAU COUNTY, NY

The long-term debt outstanding at the end of the fiscal year includes $343,517,000 of public debt for private purposes.

SUFFOLK COUNTY, NY

$382,117,000 of public debt for private purposes is included in the amount of long-term debt outstanding.

HARRIS COUNTY, TX

Toll road bonds in the amount of $1,097,500,000 and $1,797,658,000 of public debt for private purposes are included in the published amount of long-term debt outstanding at the end of the fiscal year.

Appendix C.
Definitions of Selected Terms

Agency and Private Trust Transactions—Transactions excluded from census data on county finances because they involve receipt, holding, and disbursement of monies by county governments as agent or trustee for other governments or private persons, such as collection of Federal income taxes and social security "taxes," receipt and return of guarantee deposits, and the like.

Air Transportation—Construction, maintenance, operation and support of publicly operated airport facilities.

Assistance and Subsidies—For local governments this category is limited to direct cash assistance payments to public welfare recipients. See *Public Welfare.*

Bond Funds—Funds established to account for the proceeds of bond issues pending their disbursement.

Borrowing—Long-term debt incurred, other than to refund existing long-term debt, plus any net increase in short-term debt outstanding.

Capital Outlay—Direct expenditure for contract or force account construction of buildings, roads, and other improvements, and for purchases of equipment, land, and existing structures. Includes amounts for additions, replacements, and major alterations to fixed works and structures. However, expenditure for repairs to such works and structures is classified as current operation expenditure. See *Construction and Equipment.*

Cash and Security Holdings—Cash, deposits, and government and private securities (bonds, notes, stocks, mortgages, etc.) except holdings of agency and private trust funds. Does not include interfund loans, receivables, and the value of real property and other fixed assets.

Cash Assistance—See *Public Welfare.*

Construction—Production of fixed works and structures and additions, replacements, and major alterations thereto, including planning and design of specific projects, site improvements, and provision of equipment and facilities that are integral parts of a structure. Includes construction, undertaken on a contract basis by private contractors, and force account construction, undertaken with direct use of material and labor by the county.

Correction—Confinement and correction of adults and minors convicted of offenses against the law and pardon, probation, and parole activities.

Current Charges—Amounts received from the public for performance of specific services benefiting the person charged and from sales of commodities and services except by county utilities and liquor stores. Includes fees, assessments, and other reimbursements for current services, rents and sales derived from commodities or services furnished incident to the performance of particular functions, gross income of commercial activities, and the like. Excludes amounts received from other governments (see *Intergovernmental Revenue*) and interdepartmental charges and transfers. Current charges are distinguished from license taxes, which relate to privileges granted by the government or regulatory measures for the protection of the public.

Current Operation—Direct expenditure for compensation of own officers and employees and for supplies, materials, and contractual services except amounts for capital outlay.

Debt—All long-term credit obligations of the county and its agencies whether backed by the county's full faith and credit or nonguaranteed, and all interest-bearing short-term credit obligations. Includes judgments, mortgages, and revenue bonds, as well as general obligation bonds, notes, and interest-bearing warrants. Excludes noninterest-bearing short-term obligations, interfund obligations, amounts owed in a trust or agency capacity, advances and contingent loans from other governments, and rights of individuals to benefits from county employee retirement funds. *Refunding of Long-Term Debt* is the issuance of long-term obligations in exchange for, or to finance, the retirement of outstanding long-term debt, generally to obtain more favorable interest rates.

Debt Issued—See *Long-Term Debt Issued.*

Debt Offsets—See *Long-Term Debt Offsets.*

Debt Outstanding—All debt obligations remaining unpaid on the date specified.

Debt Redemption—Long-term debt redeemed—i.e., amounts retired other than by refunding—plus any net decrease in short-term debt outstanding.

Debt Retired—See **Long-Term Debt Retired.**

Direct Expenditure—Payments to employees, suppliers, contractors, beneficiaries, and other final recipients of government payments—i.e., all expenditure other than *Intergovernmental Expenditure.*

Education—Schools and other educational facilities and services. *Elementary and Secondary Education* includes mainly county-operated elementary and secondary schools and other educational institutions (other than higher education), and intergovernmental expenditures for education, payments to private institutions, and special educational programs. Revenue and expenditure for school lunch services, athletic events, and other commercial or auxiliary services are reported on a gross basis. Institutions of Higher Education include universities, colleges, and junior and/or community colleges operated by the county.

Elementary and Secondary Education—See under *Education.*

Employee-Retirement Expenditure—Cash payments to beneficiaries (including withdrawals of contributions) of county-administered employee-retirement programs. Excludes cost of administering retirement systems, county contributions to State-administered employee-retirement systems, and noncontributory gratuities paid to former employees; these are classed under *General Expenditure.*

Employee-Retirement Revenue—Revenue from contributions required of employees for financing county-administered employee-retirement systems, earnings on investments held for such systems, and receipts of State payments for employees covered by county systems. Excludes any contributions by a county, either as employer contributions or for general financial support to an employee-retirement system. Tax proceeds, donations, and any forms of revenue other than those enumerated above are classified as general revenue rather than employee-retirement revenue, even though such amounts may be received specifically for employee-retirement purposes.

Equipment—Apparatus, furnishings, motor vehicles, office machines, and the like, having an expected life of more than 5 years. Equipment expenditure consists only of amounts for purchase of equipment. Rental and repair expenditures are classified as current operation expenditure. Expenditures for facilities that are integral parts of structures are classified as expenditure for construction or for purchase of land and existing structures.

Expenditure—All amounts of money paid out by a government—net of recoveries and other correcting transactions—other than for retirement of debt, investment in securities, extension of credit, or as agency transactions. Note that expenditure includes only external transactions such as the provision of perquisites or other payments in kind.

Financial Administration—Activities involving finance and taxation. Includes central agencies for accounting, auditing, and budgeting; the supervision of county government finances; tax administration; assessment, collection, custody, and disbursement of funds; administration of employee-retirement systems; debt and investment administration; purchasing and the like.

Fire Protection—County fire fighting organization and auxiliary services: fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Includes cost of fire fighting facilities such as fire hydrants and water, furnished by other agencies of the county government.

Full Faith and Credit Debt—Long-term debt for which the credit of the county, implying the power of taxation, is unconditionally pledged. Includes debt payable initially from specific taxes or nontax sources, but represents a liability payable from any other available resources if the pledged sources are insufficient.

General Debt—All debt other than that identified as having been issued specifically for utility purposes. See *Utility Debt.*

General Expenditure—All county expenditure other than the specifically enumerated kinds of expenditure classified as *Utility Expenditure, Liquor Stores Expenditure,* and *Employee-Retirement Expenditure* or other insurance trust expenditure.

General Public Buildings—Provision and maintenance of public buildings not allocated to particular functions.

General Revenue—All county revenue except *Utility Revenue, Liquor Stores Revenue, and Employee-Retirement Revenue* and other insurance trust revenue. The basis for distinction is not the fund or administrative unit receiving particular amounts, but rather the nature of the revenue sources concerned. Includes all tax collections and intergovernmental revenue, even if designed for employee-retirement or local utility purposes.

General Sales or Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes.*

Government Administration—Comprises the functions of Financial Administration, *Judicial and Legal, and General Public Buildings;* and activities of the governing body, office of the chief executive, central staff services, and agencies concerned with personnel administration, recording, planning, zoning, and the like.

Health—Out-patient health services, other than hospital care, including public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. School health services provided by health agencies (rather than school agencies) are included here. Sewerage treatment operations are classified under Sewerage.

Highways—Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal. However, highway policing and traffic control are classed under *Police Protection.*

Hospitals—Establishment and operation of hospital facilities, provision of hospital care, and support of other public or of private hospitals. Own Hospitals comprises those administered by the government concerned. Excludes payments to other governments and to private agencies for hospital support and services, which are classed under *Other Hospitals.* However, see *Public Welfare* concerning vendor payments under welfare programs.

Housing and Community Development—County housing and redevelopment projects and regulation, promotion, and support of private housing and redevelopment activities.

Interest Earnings—Interest earned on deposits and securities, including amounts for accrued interest on investment securities sold. However, receipts for accrued interest on bonds issued are classified as offsets to interest expenditure. Note that interest earnings shown under general revenue do not include earnings on assets of employee-retirement systems.

Interest Expenditure—Amounts paid for the use of borrowed money. Interest on utility debt is included in *Utility Expenditure.*

Intergovernmental Expenditure—Amounts paid to other governments as fiscal aid in the form of shared revenues and grants-in-aid; as reimbursements for performance of general government activities; and for specific services for the paying government, or in lieu of taxes. Excludes amounts paid to other governments for purchase of commodities, property, or utility services, any tax imposed and paid as such, and employer contributions for social insurance—e.g., contributions to the Federal Government for Old Age, Survivors, Disability, and Health Insurance for county employees.

Intergovernmental Revenue—Amounts received from other governments as fiscal aid in the form of shared revenues and grants-in-aid; as reimbursements for performance of general government functions; and for specific services for the paying government (e.g., care of prisoners or contractual research), or in lieu of taxes. Excludes amounts received from other governments for sale of property, commodities, and utility services. All intergovernmental revenue is classified as general revenue.

Intergovernmental Revenue for General Local Government Support—Fiscal aid revenue that allows the receiving governments unrestricted use as to function or purpose. Intergovernmental Revenue From Federal Government—Intergovernmental revenue received by the county government directly from the Federal Government. Excludes Federal aid channeled through State governments.

Intergovernmental Revenue From State Government—All intergovernmental revenue received from the State government, including amounts originally from the Federal Government but channeled through the State.

Judicial and Legal—Courts and activities associated with courts including law libraries, prosecutorial and defendant programs, probate functions, and juries.

Libraries—Public libraries operated by the county (except those operated as part of a school system primarily for the benefit of students and teachers, and law libraries) and support of privately operated libraries.

License Taxes—Taxes enacted (either for revenue raising or for regulation) as a condition to the exercise of a business or nonbusiness privilege, at a flat rate or measured by such basis as capital stock, capital surplus, number of business units, or capacity. Excludes taxes measured directly by transactions, gross or net income, or value of property except those to which only nominal rates apply. "Licenses" based on these latter measures, other than those at nominal rates, are classified according to the measure concerned. Includes "fees" related to licensing activities—automobile inspection, professional examinations and licenses, etc.—as well as license taxes producing substantial revenues.

Liquor Stores Expenditure—Expenditures for purchase of liquor for resale and provision and operation of liquor stores. Excludes expenditure for law enforcement and licensing activities carried out in conjunction with liquor store operations.

Liquor Stores Revenue—Amounts received from sale of liquor by county liquor stores and other revenues from county liquor store operations. Excludes any taxes collected by county liquor monopoly systems.

Long-Term Debt—Debt payable more than 1 year after date of issue.

Long-Term Debt Issued—The par value of long-term debt obligations incurred during the fiscal period concerned, including funding and refunding obligations. Debt obligations authorized but not actually incurred during the fiscal period are not included. Refunding Issues of Long-Term Debt represents the par value of refunding bonds issued during the fiscal year. Excludes any amounts authorized but not actually issued.

Long-Term Debt Offsets—Cash and investment assets of sinking funds and other reserve funds, however designated, which are specifically held for redemption of long-term debt, including bond reserve funds, deposits with

fiscal agents for the redemption of uncancelled debt, and balances in refunding bond accounts held pending completion of refunding transactions.

Long-Term Debt Refunded—See under *Long-Term Debt Retired.*

Long-Term Debt Retired—The par value of long-term debt obligations liquidated by repayment or exchange, including debt retired by refunding operations. Long-Term Debt Refunded is the par value of long-term debt retired during the year as a result of refunding transactions.

Natural Resources—Flood control, soil and water conservation, irrigation, drainage, forestry and forest fire protection, agricultural fairs, and other activities for promotion of agriculture and conservation of natural resources.

N.E.C.—Not elsewhere classified.

Net Long-Term Debt—Long-term debt outstanding minus long-term debt offsets.

Nonguaranteed Debt—Long-term debt payable solely from pledged specific sources—e.g., from earnings of revenue producing activities (utilities, sewage disposal plants, toll bridges, etc.), from special assessments, or from specific nonproperty taxes. Includes only debt that does not constitute an obligation against any other resources of the county if the pledged sources are insufficient.

Other Government Administration—The governing body, county courts, office of the chief executive, and central staff services and agencies concerned with personnel administration, law, recording, planning and zoning, and the like. See also *Financial Administration.*

Own Hospitals—See under *Hospitals.*

Parking Facilities—County public-use garages and other parking facilities operated on a charge basis, including purchase and maintenance of on- and off-street parking meters.

Parks and Recreation—Cultural-scientific activities, such as museums and art galleries; organized recreation, including playgrounds and playfields, swimming pools and bathing beaches; county parks, and special facilities for recreation, such as auditoriums, stadiums, auto camps, recreation piers, and boat harbors.

Police Protection—Preservation of law and order and traffic safety. Includes police patrols and communications, crime prevention activities, detention and custody of persons awaiting trial, traffic safety, vehicular inspection, and the like.

Property Taxes—Taxes conditioned on ownership of property and measured by its value. Includes general property taxes related to property as a whole, real and personal, tangible or intangible, whether taxed as a single rate or at classified rates, and taxes on selected types of property, such as motor vehicles or certain or all intangibles.

Protective Inspection and Regulation—Regulation of private enterprise for the protection of the public and inspection of hazardous activities except where done incident to major functions, such as fire prevention, health, natural resources, etc. Distinctive licensing collection activities are classed under *Financial Administration.*

Public Safety—Comprises the functions of *Police Protection, Fire Protection, Correction, and Protective Inspection and Regulation.*

Public Welfare—Support of and assistance to needy persons contingent upon their need. Excludes pensions to former employees and other benefits not contingent on need. Expenditures under this heading include: Cash Assistance paid directly to needy persons under the categorical programs (Old Age Assistance, Aid to Families with Dependent Children, Aid to the Blind, and Aid to the Disabled) and under any other welfare programs; Vendor Payments made directly to private purveyors for medical care, burials, and other commodities and services provided under welfare programs; and provision and operation by the county of Welfare Institutions. Other *Public Welfare* includes payments to other governments for welfare purposes, amounts for administration, support of private welfare agencies, and other public welfare services. Health and Hospital services provided directly by the county through its own hospitals and health agencies and any payments to other governments for such purposes are classed under those functional headings rather than here.

Purchase of Land and Existing Structures—Purchase of these assets as such, purchase of rights-of-way, and title search and similar activity associated with the purchase transactions.

Refunding Issues of Long-Term Debt—See under *Long-Term Debt Issued.*

Refunding of Long-Term Debt—See under *Debt.*

Revenue—All amounts of money received by a government from external sources—net of refunds and other correcting transactions—other than from issuance of debt, liquidation of investments, and as agency and private trust transactions. Note that revenue excludes noncash transactions such as receipt of services, commodities, or other "receipts in kind."

Salaries and Wages—Amount expended for compensation of employees. Consists of gross amounts without deduction of withholdings for income tax, social security, or retirement coverage.

Sale of Property—Sale of real property and improvements. Excludes sale of securities and sale of commodities, equipment, and other personal property.

Sales and Gross Receipts Taxes—Taxes, including "licenses" at more than nominal rates, based on volume or value of transfers of goods or services; upon gross receipts, or upon gross income, and related taxes based upon use, storage, production (other than severance of natural resources), importation, or consumption of goods. Dealer discounts or "commissions" allowed to merchants for collection of taxes from consumers are excluded. Comprises:

General Sales or Gross Receipts Taxes—Sales or gross receipts taxes which are applicable with only specified exceptions to all types of goods and services, or all gross income, whether at a single rate or at classified rates. Taxes imposed distinctively upon sales of or gross receipts from selected commodities, services, or businesses are reported separately under category listed below.

Selective Sales and Gross Receipts Taxes—Sales and gross receipts taxes imposed on sales of particular commodities or services or gross receipts of particular businesses, separately and apart from the application of general sales and gross receipts taxes.

Securities—Stocks and bonds, notes, mortgages, and other formal evidences of indebtedness.

Selective Sales and Gross Receipts Taxes—See under *Sales and Gross Receipts Taxes.*

Sewerage—Sanitary and storm sewers and sewage disposal facilities and services, and payments to other local governments for such purposes.

Short-Term Debt—Interest-bearing debt payable within 1 year from date of issue, such as bond anticipation notes, bank loans, and tax anticipation notes and warrants. Includes obligations having no fixed maturity date if payable from a tax levied for collection in the year of their issuance.

Solid Waste Management—Street cleaning, solid waste collection and disposal, and provision of sanitary landfills and resource recovery facilities.

Special Assessments—Compulsory contributions collected from owners of property benefited by special public improvements (street paving, sidewalks, sewer lines, etc.) to defray the cost of such improvements (either directly or through payment of debt services on indebtedness incurred to finance the improvements) and apportioned according to the assumed benefits to the property affected by the improvements.

Taxes—Compulsory contributions exacted by a government for public purposes, except employee and employer assessments for retirement and social insurance purposes, which are classified as insurance trust revenue. All tax revenue is classified as general revenue and comprises amounts received (including interest and penalties but excluding protested amounts and refunds) from all taxes imposed by a government. Note that county tax revenue excludes any amounts from shares of State-imposed and collected taxes, which are classified as intergovernmental revenue.

Transit Subsidies—Payments in support of subway, bus, surface rail and street railroad, and other passenger transportation systems, including public support of a private utility or railroad and intergovernmental subsidy payments. Excludes amounts paid by a parent government to its dependent transit utility. Also see under *Utilities.*

Transportation—Comprises the function of Highways, *Air Transportation, Parking Facilities, Water Transport* and *Terminals, and Transit Subsidies.*

Utility—A county owned and operated water supply, electric light and power, gas supply, or transit system. County revenue, expenditure, and debt relating to utility facilities leased to other governments or persons, and other commercial type activities of county governments, such as port facilities, airports, housing projects, radio stations, steam plants, ferries, abattoirs, etc., are classified as general government activities. Also see *Transit Subsidies.*

Utility Debt—Debt originally issued specifically to finance county-owned and operated water, electric, gas, or transit utility facilities.

Utility Expenditure—Expenditure for construction of utility facilities or equipment, for production and distribution of utility commodities and services (except those furnished to parent county), and for interest on utility debt. Does not include expenditure in connection with administration of utility debt and investments (treated as general expenditure) and the cost of providing services to the parent county government (such costs, when identifiable, are treated as expenditure for the function served).

Utility Revenue—Revenue from sale of utility commodities and services to the public and to other governments. Does not include amounts from sales to the parent county. Also excludes income from utility fund investments and from other nonoperating properties (treated as General Revenue). Any revenue from *Taxes, Special Assessments,* and *Intergovernmental Revenue* is classified as **General Revenue,** not Utility Revenue.

Vendor Payments—See under *Public Welfare.*

Water Transport and Terminals—Provision, operation, and support of canals and other waterways, harbors, docks, wharves, and other related terminal facilities.

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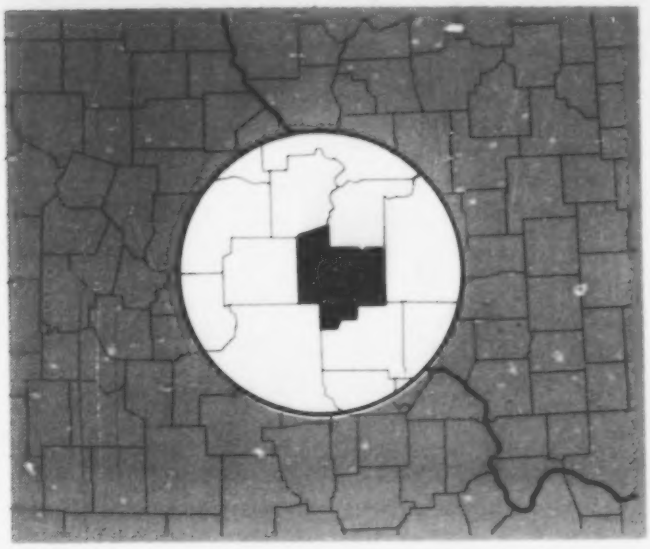
COUNTY BUSINESS PATTERNS 1987



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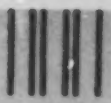

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